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ABSTRACT

Educational reforms in recent decades have resulted in a proliferation of specific programs with dispersed controls and expanded levels of governance. As a result, the environmental context within which a school district operates is exceedingly complex. This case study describes the complexity of the overall system of reporting that has evolved from a school district's participation in some of these programs. Environmental complexity is shown to produce increased organizational complexity within a school district as well as in its external organizational linkages. A distinct cleavage between fiscal and programmatic accounting results. While fiscal accounting at the school district is coordinated, reporting for programs is not. It is suggested that environmental complexity inhibits efforts to integrate and coordinate educational programs at the school district level. (Author)

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Project Report No. 82-A10

ORGANIZATIONAL REPORTING IN A SCHOOL DISTRICT: STATE AND FEDERAL PROGRAMS

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April 1982

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Abstract

Educational reforms in recent decades have resulted in a proliferation of specific programs with dispersed controls and expanded levels of governance. As a result, the environmental context within which a school district operates is exceedingly complex. This case study describes the complexity of the OVERALL system of reporting which has evolved from a school district's participation in some of these programs. Environmental complexity is shown to produce increased organizational complexity within a school district as well as in its external organizational linkages. A distinct cleavage between fiscal and programmatic accounting results. While fiscal accounting at the school district is coordinated, reporting for programs is not. It is suggested that environmental complexity inhibits efforts to integrate and coordinate educational programs at the school district level.

Acknowledgement

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SUMMARY OF FINDINGS

The School and Its Resources

- Of total school district income of $70 million, state sources provided $48 million; local, $16 million, and federal $6 million dollars, or 69%, 23%, and 8% respectively.

- 89% of school district income comes through the General Fund. Of this, Basic Education, Support Services, and Administration accounted for 80% of the allocation while Special Projects and Special Education, the major Categorical Programs, accounted for 18% of the remaining monies.

- 80% of the school district's total income is received via Block Grants while the remaining 20% is for Categorically funded programs. All local income, 83%-state, and 4%-federal income to the district came via block grants. 17% of state and 96% of federal monies were allocated to the district through categorical programs.

- Identification was made of school district participation in 16 state and 10 federal Categorical Programs.

- Of nearly $13.7 billion spent by the U.S. Department of Education in FY1979-80, an estimated $8.2 billion was used primarily for elementary and secondary education. Of this amount, the State of California received approximately 10%. In addition, the state budgeted an additional $6.8 billion for elementary and secondary education in FY1979-80.

The Demands of Accountability: Reporting Requirements

- Of 241 different types of federal and state reports listed in the State of California Report Calendar, an identification was made of 153 prepared by the school district. 103 of these different types of reports were written for Categorical Programs. The remainder were written for Block Grant funds. The State of California required 70% of the reports while 30% were written for the U.S. Department of Education.

- The U.S. Department of Education allocated 8% of the district's financial resources; however, it required 30% of the district prepared reports. Further investigation showed that reports written for the U.S. Department of Education tended to be relatively minor and took considerably less time than those prepared for the State of California.

- Reporting for Categorical Programs accounted for nearly three-fourths of the district prepared reports. The major reporting effort for both federal and state Categoricals was in response to the state Consolidated Report System requirements for Special Projects. The more recently developed state Consolidated Reporting System for Special Education also requires a very extensive reporting effort. However, the district was not due to begin participating in that system until FY1980-81. At that time, it was expected that reporting for Categorical Programs would increase.

School District Response

- Every department visited in the school district was involved in report preparation for federal and/or state levels of governance. Two separated domains of activity emerged: fiscal and programmatic. Fiscal accounting appeared to be coordinated through the ANNUAL FINANCIAL AND BUDGET REPORT (J-41) and its related SUPPLEMENTS. Reporting for Categorical Programs required many different reports producing an extremely complex reporting system which made it impossible for anyone to be able to see the overall framework of which each program was a part.

Structural Impacts

- An elaborate network of upward reporting linkages resulted from the complexity of dispersed controls and expanded levels of governance.

- Increased demands of Categorical Programs resulted in a more complex administrative structure. 32% of the central school district administrative staff was funded by Categorical Programs comprising 17 of a total of 53 central district administrators.

- Expanded administrative requirements for Special Programs have resulted in a dispersed physical plant at the school district; central school district facilities were located at several sites throughout the district.

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I. Introduction

In recent years, there have been many studies describing the effects of separate programs in the field of education. (See Wilkes et al, 1979, for a listing of such studies by the California State Department of Education, for example.) These studies usually focus on one or more aspects of a program or innovation and how it affects certain individuals or schools within the educational system. An important consideration which has been overlooked, however, is what the OVERALL system of programs and related resources with its attendant controls looks like and how this system impacts upon activity and structure at the level of the school district.

Our effort here is to attempt to describe in an exploratory way the overall systemic framework of external programmatic and funding requirements in which one school district participates and the impact of this system of controls upon its activity and structure.

The district selected for study is one of average size located within an urbanized area in the state of California.

We begin by describing the organizational context within which the school district operates. Some of the questions we attempt to answer are: What does the overall resource allocation system look like? How much funding comes from federal, state, and local levels, of government? How much of this funding at each level is tied to specific (categorical) programs and how much of it is nonspecific support for general education? Who administers the funds which the district receives? How much consolidation of categorical programs takes place as the funds are allocated to the local districts?

We then turn to the requirements for accountability that emanate from the system of resource allocation just described. For this effort, we focus

on the report requirements imposed upon a school district. The questions addressed are: How extensive are the reporting requirements to higher levels of authority within the educational system? How much of the reporting is tied to general purpose "block" grant allocations? How much of the reporting is associated with categorical programs? Is reporting primarily by program or have efforts been made to consolidate reports to cover several programs? If so, at what organizational level are these reports handled and to what extent do they reduce paper work? Viewed as a whole, do the reporting requirements constitute a coordinated system of accountability? And what effects have these reporting requirements had on the administrative structure and the physical plant of the central district?

Needless to say, the picture we seek to paint is done with broad strokes to present a preliminary view of the overall educational system and its comprehensive effects on one school district. It is hoped that the questions and hypotheses generated in our descriptive account will be tested by later systematic studies of a sample of school districts.

It is important to point out that all of our data were gathered at the district level: no school officials or classroom teachers were contacted. Thus, our inquiry concentrates on programs, funds, and reporting requirements as experienced by district officials and on the associated organizational effects at that level. We are unable to comment on program implementation or compliance with requirements at the school or classroom level or on any organizational effects occurring within these units.

II. Methods

For this exploratory effort, we undertook a study of an average size school district in California. The school district has an enrollment of

approximately 30,000 pupils. It has a heterogeneous student population and therefore we expected that it would be eligible to participate in several federal and state specially funded programs.

At the onset, we thought that it would only be necessary to interview a few key personnel within the school district to obtain a general description of the district's funding arrangements, program participation, and associated reporting activities. However, this quickly proved to be a misconception. While each administrator interviewed was knowledgeable about the program(s) for which s/he had direct supervision and did give generously of his/her time, no single official with whom we talked could tell us much about what happened in other divisions and/or departments. In the case of categorical programs or services, administrators were hard pressed to know all facets of the programs for which they were directly responsible.

It was therefore necessary to visit several offices within the central administration building of the school district as well as other offices scattered throughout the district to assemble the parts for the overall findings presented here. The school district's central administrative offices are housed in several buildings throughout the district. In order to find out about Special Projects, we visited sites several blocks from the central district building. To learn about the Gifted and Talented Services Programs, it was necessary to drive several miles to two other cities. And so it went. Finally, we resorted to the telephone to conduct interviews with some central administrators who were not located in the central district administration building.

Similarly, in obtaining information on reporting requirements, we found it necessary to interview several middle level supervisory personnel. Some of these interviews were done by telephone as well.

In all, approximately twenty-five central school district personnel were interviewed. Some consented to return visits. Among the personnel interviewed were nearly all of the district's Assistant Superintendents as well as many department heads and other supervisory personnel. No onsite school administrators were contacted, however.

Needless to say, this endeavor required considerable time as well as cooperation from the school district for which we are very appreciative.

In order to gain additional information on educational programs, California Department of Education planning and evaluation documents were examined. Of particular usefulness in identifying and describing reports was the CALIFORNIA STATE REPORT CALENDAR. This Calendar is distributed to all California school districts semiannually. It contains a listing of all reports which the federal and state governments require of school districts each year. The listing contains four parts: (1) Annual Reports, (2) Monthly Reports, (3) Quarterly Reports, and (4) As Required Reports. In this study, we describe the reports contained in Parts 1, 2, and 3 of the Calendar but omit Part 4. This category was omitted partly for the pragmatic reason that district personnel were often unable to identify which reports had been written and by whom since many of these 'as required' reports were based upon special requests.

'As required' reports accounted for twenty-five per cent (25%) of the total number of reports on the Calendar for FY1980-81. A quick perusal indicates that they are primarily forms for applying for competitively funded special federal and state programs, requests for waivers from certain requirements, and certifications for programs and personnel. Nearly all of these 'as required' reports are linked to special federal and state programs.

They appear to differ from the other reports in that they tend to relate to the unique circumstances of individual districts. Many provide the school district with flexibility. Reports such as these include Waivers for times when the district cannot meet certain requirements or applications for competitively funded programs. Others appear designed to provide accounting for certification of new personnel or programs.

From what we could determine, these 'as required' reports probably play a minor role in overall school district reporting, and they are likely to be among the less time consuming of reports. However, we are not certain of this conclusion and point out that the situation may well vary from one district to another. If anything, our description of programs and reports underestimates the overall impact of these external requirements on school districts.

Our procedure for describing school district participation in reporting is as follows: As already noted, we used the CALIFORNIA STATE REPORT CALENDAR to identify the titles of the reports required of the school district. Then, we asked school district personnel which department prepared each report. However, since it was often difficult for them to tell, some of our descriptions of report preparation by department are admittedly based upon no more than "best guesses". We point out, however, that the majority were tracked down and definitely identified as to source of preparation. Due to the nature of the report tracking process, however, we offer information on report preparation by department as depicting the overall reporting patterns at the school district rather than as evidence of what happens for individual reports.

Besides identifying some of the categorical programs in which the district participated and how many of the reports were associated with them, we found from our interviews what departments were preparing reports and for whom.

In this way, we hoped to describe the overall structure of reporting activity and to determine the extent of its integration. Again, respondents were sometimes vague in describing the federal or state department receiving specific reports. However, they could almost always name a key person in the department with whom they corresponded regularly. Respondents pointed out constantly that the departments at the state level were being reorganized so frequently that they could not name their current titles. This was much more apt to be true of reporting done for categorical programs than for fiscal accounting. Report linkages were therefore sometimes tracked through key state personnel who were named in interviews. This was done through the CALIFORNIA STATE REPORT CALENDAR which identified personnel together with the name of the department in which they worked. Since the Calendar was current for the time period studied, we assume that the identified departments have appropriate titles. These were verified through the California Department of Education Organization Chart of the same year.

It appears that our use of the State calendars and charts allowed us to obtain not only a more complete picture but also a more coherent one of the funding and reporting flows between the district and state offices than that possessed by any of our respondents within the district office.

District documents provided source material for administrative funding as well as the layout of the district's physical plant.

After the school district interviews were completed and the reporting efforts and their effects had been examined, our attention turned to the financial resources and their patterns of allocation to the school district. By this identification, it was hoped that we could begin to discover the sources of the reports required; that is, were they more apt to be linked to categorical

or block grant funding, federal or state programs and what was the relationship of the amount of funding from these sources to the amount of reporting required. Finally, we were interested in how these overall funding patterns affected the overall reporting effort. For this phase of the study, we examined the organizational framework through which resources were channeled into the district. Annual fiscal reports from the federal and state departments of education as well as the district were used. Verification of major state and district level financial flows was made via numerous telephone calls to state and district offices. It was not possible to obtain a precise accounting of federal funding from the California Department of Education for grade levels K-12 because budget reporting is by program and many of the programs contain funding for higher educational programs as well. The U.S. Department of Education Budget Office did not have the figure readily available either.

As the foregoing account illustrates, it was impossible to obtain a complete picture of reporting requirements of the school district or of its organizational context. What information we did obtain was difficult to gather and took an inordinate amount of time. We could not do all of the things we set out to do substantively. The data gathering effort involved so many ambiguities that we can only offer our report as a general approximation of the system as it existed at the time of this study.

For this study, we attempt to show:

(1) the overall context within which the school district obtains its resources, including the patterns for the allocation of funds from different levels of government to the district. (See Appendix C.)

(2) the proportional amount of block grant and categorical funding as well as the number and kinds of categorical programs in which the district participates. (See Appendices A, B, and D.)

(3) the demands of accountability on staff time through an examination of reporting in terms of number and content. We compare staff time devoted to the preparation of reports for block grants and categorical programs as well as for federal and state levels; further comparison is made of the proportional amounts of revenues supplied to the district from federal, state, and local levels and via categorical or block grants with the proportional amounts of reports required by each level as well as type of grant. (See Figures 1 and 2 as well as Appendix E. Appendices I and J provide a list of reports by titles as well as by location of reporting activity, to be referred to later.)

(4) the patterns of report preparation by determining what organizational units are engaged in preparing what reports. (See Appendices I and J.)

(5) the major reporting channels which have developed from the school district to federal, state, and local levels of governance; three separate mappings are made of mainline and categorical accounting to the California State Department of Education as well as overall accounting to the U.S. Department of Education. (See Figures 3, 4, and 5. Please refer to Appendices G and H for Organization Charts of the school district and the California State Department of Education.)

(6) effects of these programs and requirements on the structural complexity of the school district, through an identification of central school district administrators who were funded through federal categorical programs as well as those who received state and mainline funding. (See Appendices K-1 and K-2.)

(7) effects of these programs and requirements on the physical plant of the school district through a delineation of the sites of school district administration. (See Appendix L. To protect the anonymity of the school district, this mapping of district facilities is presented in general terms only.)

GLOSSARY OF TERMS

Grant Types

Categorical Aid	a form of financial assistance that (1) requires an application and/or a proposal, (2) specifies some narrow basis of eligibility, and (3) contains one or more of the following requirements: community involvement, matching funds or in-kind contributions, evaluation, comparability, non-supplanting, indirect costs, and specified funding period.
Consolidated Categoricals	federal and state categorical aid programs which the state of California administers through the Consolidated Categorical Division of the State Department of Education
Nonconsolidated Categoricals	federal and state categorical aid programs that are not covered by the California Department of Education consolidated application process. Note: the consolidated and non-consolidated categorical designations are consistent with those used in the Governor's Annual Budget reports.
Block Grants, General Aid, Mainline Funding	a form of financial assistance which may be used by local school districts without meeting the mix of requirements set forth in the definition of categorical aid. While restricted by various regulations, they tend to be more general and funding is often not tied to any specific program.

Bases for Categorical Allocation

Competitive	amount of funding not assured but based upon acceptance of a formal Proposal and negotiation of amount; programmatic reporting required.
Noncompetitive	entitlement based upon established, determinable factors; judged on basis of this eligibility rather than competition among school districts.

Selected Consolidated Categoricals

School Improvement Program (SIP)	authorized by CH. 894, Statutes of 1977 (AB 65). This program is a revised and expanded version of the Early Childhood Education program. 30% of the total public school enrollment in California participated in 1979 ranging from 10% of the students in grades 7-12 to 65% of the pupils in K-3. The major objective of this program is to improve the quality of education through participation of administrators, teachers, and parents (students rather than parents at the secondary level) in an ongoing planning and instructional review process AT THE SCHOOL SITES; unlike other categorical programs, it is not designed to serve specific student groups. (For more information, see California Department of Education, THE EVALUATION REPORT OF CONSOLIDATED APPLICATION PROGRAMS, 1979-80.)
Elementary and Secondary Education Act (ESEA) Title 1	authorized federal monies to public and private schools for low-achieving students from low income families; allocations to California are based upon the number of children from low income families by COUNTY; school districts receive monies from the state based upon Aid to Families with Dependent Children (AFDC) data. Within school districts, schools ranked ABOVE THE DISTRICT AVERAGE on the POVERTY INDEX receive funds. Allocations are based on an annual assessment of needs in basic skills (reading, writing, language, and mathematics) and multicultural awareness; if these needs are satisfied, monies may be used for services in any subject area based upon a needs assessment.
Economic Impact Aid (EIA and EIA/SCE used interchangeably)	State of California program providing aid for the disadvantaged which supplements the Elementary and Secondary Act Title 1 allocation; funds distributed pursuant to Chapter 894/1977 (AB 65); district

/continued...

Economic Impact Aid (EIA and EIA/SCE used interchangeably) (continued)	eligibility and pupil eligibility are established in a manner similar to that for Title 1 although school selection usually requires additional criteria; schools selected must develop a three year program which addresses strategies for meeting student needs as well as how the effectiveness of those strategies will be judged; the establishment of both district and school advisory committees for program planning, implementation, and evaluation are required. Programmatic requirements are identical to ESEA Title 1.

Selected Nonconsolidated Categoricals

Elementary and Secondary Education Act (ESEA) Title 1 - Migrant	provides supplementary funds for educational programs for children of migrant parents; California has nine regional offices responsible for program administration.
Vocational Education (VE)	federally funded program to provide vocational training and guidance; programs offered through regular secondary school curriculum as well as regional occupational centers (ROC); matching funds by the state are required for state level operations only.
Adult Education Basic Aid Apportionment	Adult Basic Education provides adult classes for instruction in basic skills--below ninth grade level; adult apportionment aid is granted by the state of California Department of Education for all other educational programs for adults; basic aid comes from federal monies.
Special Education	programs for learning, physically, communicatively, and severely handicapped pupils; Chapter 797, Statutes of 1980 (SB1970) provides for full statewide implementation of a consolidated Master Plan for all special education programs by FY1981-82 in compliance with federal planning requirements. This change will eliminate the dual structure of Master Plan and Non-Master Plan Special Education programs and authorized INDIVIDUALIZED assessments.

Child Development Aid	provides for child care centers through federal and state grants; federal funds received by the State Department of Social Services are transferred to the State Department of Education under Title XX.
Child Nutrition Aid	primarily, federal monies for school lunch and breakfast programs; funds administered at the state level by the State Department of Education, Office of Child Nutrition

District Funds

General Fund	basic fiscal fund of each school district in California; includes finances for General Education; Special Education; instructional, administrative, and pupil support services; Special Projects; district maintenance and operations.
Building Fund	repository for the proceeds from the sale of bonds, used to finance minor capital outlays; income for this fund comes from the sale of property, the state and through federal subventions; since federal subventions for building purposes may be deposited into the State School Building Fund, the federal subventions do not necessarily show the total of federal grants for construction.
Special Reserve Fund	Special Fund established by some school districts to accumulate funds over a period of years to be used for capital outlay purposes.
State School Building Fund	a Fund financed through state-wide bond issues to provide for the financing of projects for districts whose facilities are inadequate to accommodate the school population and whose bond indebtedness is at the legal maximum.
Cafeteria Fund	a Fund or Account for the handling of cafeteria money through the county treasurer or a local bank at the district's discretion; does not include all financial transactions for the school lunch program since it is legally required that certain expenditures must be met through the General Fund.

Child Development Fund	a Fund used to finance the operation of a Children's Center; does not include all financing for Centers since certain administrative costs may be paid from the General Fund
Development Center for Handicapped Pupils Fund	a Fund in the county treasury of a school district for a Development Center for Handicapped Pupils

Miscellaneous

Consolidated Reports	components of a California state-level reporting system designed to consolidate reporting for certain federal and state categorical programs; in most cases, each report is written to meet certain accounting requirements for several programs.
Mainline Accounting	Fiscal and/or other reporting from the school district to higher levels of educational governance for GENERAL EDUCATION
Special Projects	certain federal and state categorically funded instructional programs for specific student groups; does not include special education programs
Special Services	certain services provided by the school district from monies provided through general aid from state and local levels; recently, categorical aid from the federal Department of Education has supplemented support through funding handicapped programs covered under Special Services; these include such programs as, Speech and Hearing, Home Teaching, Psychological Services, School Health, Children's Centers, and Special Education for Mentally Retarded and the Physically Handicapped.

III. The School District and Its Resources

Table 1 shows the total income received by the school district by level of government funding for FY1979-80. Total district income for FY1979-80 was seventy million dollars ($70,000,000). The state of California provided forty-eight million dollars ($48,000,000) representing sixty-nine per cent (69%) of district total income. Local income from County sources and derived primarily from local property taxes was sixteen million dollars ($16,000,000), accounting for twenty-three per cent (23%) of the total. Funds received from federal sources amounted to six million dollars ($6,000,000) or eight per cent (8%) of the district total.

TABLE 1

School District Income by Funding Level, FY1979-80 (in thousands)*

Funding Level	Income
federal	$ 6,000 (8%)
state	48,000 (69%)
local	16,000 (23%)
TOTAL	$ 70,000

Source: ANNUAL FINANCIAL AND BUDGET REPORT, FY1979-80 (J-41)

*To protect district anonmymity, only approximate amounts of income are shown. These amounts are proportionately correct.

The school district's income was distributed amoung five funds: the General Fund, Bond Interest and Redemption Fund, Special Reserve Fund, Cafeteria Fund, and the Child Development Fund. As shown in Table 2, eighty-nine per cent (89%) of district income comes from the General Fund. The income from

this Fund derives from block grants as well as categorical aid from federal, state, and local sources. It is used for district administration, general and special instruction, support services as well as for overall district maintenance and operations. The remaining Funds are for auxiliary district functions and account for only eleven per cent (11%) of total district revenues. The Cafeteria Fund income derives principally from federal School Breakfast and Lunch Programs. The Child Development Fund is principally for state funded Children's Centers to provide day care for the children of working parents.

TABLE 2

School District Income by Fund, FY1979-80 (in thousands)*

Fund	Income
General Fund	$62,000 (89%)
Bond Interest and Redemption	1,700 (2%)
Special Reserve	50 (-)
Cafeteria	3,750 (5%)
Child Development	2,500 (4%)
TOTAL	$70,000 (100%)

Source: ANNUAL FINANCIAL AND BUDGET REPORT, FY1979-80 (J-41)

*To protect district anonymity, only approximate amounts of income are shown. These amounts are proportionately correct.

Table 3 shows how the school district's monies from the General Fund for Education are distributed. General Support comes through Basic Education, Instructional Support/Supervision, Pupil Services, and General Support and Administration allocations. This support constituted approximately forty-nine million dollars ($49,000,000) or eighty per cent (80%) of total General Funds at the

school district. Special Projects is the allocation for Categorical instructional programs. It accounted for approximately ten per cent (10%) of district general funds or almost six million dollars ($6,000,000). Special Education accounted for about five million dollars, ($5,000,000) or eight per cent (8%) of all General Fund allocations.

TABLE 3

School District General Fund Expenditures for Education

FY 1979-80[1] (in thousands)

INSTRUCTION/EDUCATION		$33,000[2]
Basic Education	$28,000	
Special Education	5,000	
INSTRUCTIONAL SUPPORT/SUPERVISION		6,500
PUPIL SERVICES		3,000
SPECIAL PROJECTS		6,000
GENERAL SUPPORT/ADMINISTRATION		12,000
AUXILIARY PROGRAMS		1,000
TOTAL		$61,500[3]

Source: ANNUAL FINANCIAL AND BUDGET REPORT, FT1979-80 (J-41)

[1]Total from all funds is approximately $70,000,000. This represents General Fund expenditures. Therefore, it does not include Children's Centers or Cafeteria Services as well as certain other minor funds.

[2]Proportional rather than actual funding amounts are presented to protect the school district's anonymity. Because of this and different methods of categorization, they may not agree with those presented elsewhere in this paper. Totals may differ as well.

[3]Due to rounding, totals are not exact.

Our subsequent investigation shows the sampled school district to be typical of districts in California in terms of the distribution of government revenue sources as well as by Funds. However, the state of California is somewhat atypical of most other states because it provides about seventy per cent (70%) of the overall funding of K-12 funding for education in the state.

Public education in the United States has been traditionally a local enterprise, and most funding has been provided at the local level. This was true of California as well until recently. However, the passage of Proposition 13 and the Serrano Decision have changed the state's role in education. With the passage of Proposition 13 in 1978, local governments were unable to obtain the revenues needed for education from local property taxes. In addition the Serrano Decision required the state of California to equalize per pupil expenditures among its school districts. In response to both of these events, the California Legislature enacted Chapter 282, Statutes of 1979 (AB 8) which sought to replace a portion of the property tax revenues lost by local agencies as well as to equalize expenditures. Assembly Bill 8 provides state funding for general education through a state block grant.

Block Grants and Categorical Aid

Income to the school district comes from block grants and categorical aid. Block grant funding is for general education and is usually not tied to specific programs while categorical aid is usually restricted to a specific purpose; ordinarily, to establish a particular program to serve a subset of the total student population.

Of the school district's total income, fifty-six million dollars $56,000,000) comes from block grants. This represents eighty per cent (80%)

of the district's total revenues. Of this, local revenues accounted for twenty-eight per cent (28%), state revenues for sixty-eight per cent (68%), and federal revenues for four per cent (4%). (See Appendix D and Attachment.)

Local, State, and Federal Allocations

Local funds are distributed to the school district directly by the County Auditors Office. These funds are primarily derived from property taxes and bond interest. In addition, the district obtains some local revenue from direct fee assessments for such services as day care and school lunches.

Of total state funding of forty-eight million dollars ($48,000,000), approximately forty million dollars ($40,000,000) or eighty-three percent (83%) was block grant funding for General Education. The remaining funds were for programs receiving state categorical aid. We identified sixteen (16) state programs. (See Appendix A for a listing of state allocations. Note: In the Appendix, only twelve (12) separate categoricals are shown. Four programs are combined under Special Education categoricals. The general headings used in Appendix A, Parts A through E, are the same as those used in the Governor's Budget. They will be used for the remainder of the discussion of district resources. For a definition of Consolidated and Nonconsolidated categoricals, see Glossary.)

Consolidated and Nonconsolidated Categoricals, as used here, are defined according to California Department of Education designations. The designations did not always agree with those in use at the school district we studied. State Nonconsolidated Categoricals for Demonstrations Programs in Reading and Math; ESEA Title IV-c and Bilingual Education are treated under the Consolidated Reporting System by the district. Notably, the state Department of Education's own designation of the Gifted and Talented Program (previously, Mentally Gifted Minors Program) as a Consolidated Categorical has shifted to the Nonconsolidated

category due to requests from those groups affiliated with the program. The district's supervisor affiliated with this program told us that this change saved a lot of paper work.

Of the state and/or federal and state-funded categorical programs, three were under the Consolidated Application System developed by the state to reduce the reporting load of school districts. Consolidated Categoricals accounted for forty per cent (40%) of total funding by the state for all categoricals. It should be noted that Special Education Categoricals are expected to be consolidated at the district within the coming year. In order to receive federal funding for the handicapped, it is necessary for districts to develop Special Education Master Plans. The increased reporting entailed by this together with federal planning grants has encouraged the state to develop Consolidated Reporting Systems for Special Education.

It was more difficult to identify all of the federally funded Categorical Programs in which the district participated than to locate the state programs. State programs were itemized in the district's ANNUAL FINANCIAL AND BUDGET REPORTS while the only itemization provided for federal programs was for ESEA entitlements overall, Comprehensive Employment Training Programs, Vocational Education, and block grant monies for Federal Impact Aid. All remaining federal categoricals were lumped together in a residual category of "other" in this report. Where federal Categoricals were under the umbrella of the Consolidated Projects reporting system, we were able to obtain a complete listing of district allocations from its sources. However, we were unable to find any report at the school district level which identified all federal Nonconsolidated Categorical Programs in which the school district participated. For a more complete itemization, we had to rely upon interviews. Since no one at the district was acquainted with

all federal programs, our listing of district participation in federal programs may be incomplete.

Of the federal programs in which the district participated that we identified, none were funded directly by federal sources. The predominant pattern was for federal funds to be sent to the California Department of Education, which administered federal as well as state programs and reimbursed districts. From what could be determined, federal Child Development allocations are sent from federal offices to the state Department of Social Services and are then transferred to state Department of Education Offices for reimbursement of schools districts. CETA funds flowed to the district from local government agencies. (See Appendix B for a listing of all federal programs in which the district participated.)

Of six million dollars ($6,000,000) of federal funds received by the district, over two hundred thousand ($200,000) representing four per cent (4%) were via block grants. The remaining ninety-six per cent (96%) of funds were received via Categoricals.

The school district participated in at least ten federal Categorical programs. Of these, almost three million dollars ($3,000,000) or forty-eight per cent (48%) of the funding was for the numerous components of ESEA Title 1 for the disadvantaged. (Unfortunately, we were unable to obtain a breakdown of these components.) ESEA Title 1 was the only federal Categorical to be designated under the state Consolidated Application Plan. Child Nutrition Programs under the School Breakfast and Lunch Acts received almost two million dollars ($2,000,000) or thirty-two per cent (32%) of the federal allocation. The remaining sixteen per cent (16%) of funds are divided among numerous relatively small Categoricals, some of which are identified in Appendix B.

Noticeably, by FY1979-80, the district had not yet participated in the federal program for the handicapped. In the following fiscal year, the district

was expecting to receive approximately six hundred thousand dollars ($600,000) for its participation in this program.

The Environment

The overall context within which the school district receives its funds is described here. Appendix C shows how the school district receives its funding allocations. Numerical designations (1) through (6) designate block grants while the remaining numbers (7) through (32) show categorical program grants. Accompanying bar graphs illustrate the proportionate amounts of categorical and block grant aid at each level as well as showing the sources of funds for all school districts in California and the school district studied. (See Appendix D.)

From Appendices C and D, it is readily apparent that the school district studied received funds from all levels of government and from more than one agency at the federal level.

The total U.S. Department of Education budget for education in FY1979-80 was over thirteen billion dollars ($13,689,000,000). After funds for higher education and federal operations are deleted, we estimate that over eight billion dollars ($8,000,000,000 plus) was left to be used principally for elementary and secondary education. (For sources and information on how this total was arrived at, see Appendix D.)[1]

The state of California Department of Education received federal monies of more than eight hundred million dollars ($866,700,000) for grades K-12 in FY1979-80. This is typical for California's federal allocation. The state of California usually receives approximately ten per cent (10%) of federal education monies. This is commensurate with its population base.

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[1]Note that we have been able to present only a partial account of federal expenditures for education, mainly that which comes through the U.S. Department of Education.

Of federal monies received, thirty-two million dollars ($32,000,000) or four per cent (4%) was used for state operations. The remainder was given to school districts. Fifteen percent (15%) or one hundred and thirty million dollars ($130,000,000) was Federal Impact Aid and issued as a Block Grant. The remaining funds were allocated via separate categorical programs.

The state of California budgeted an additional sum of almost seven billion dollars ($6,800,000,000) for elementary and secondary education in FY1979-80. Almost six billion dollars ($5,900,000,000) or eighty-seven per cent (87%) was in the form of block grant funding. For the remaining thirteen per cent (13%) of categorical aid, varying amounts were added by the state to eight federally funded programs. In addition, the state of California entirely funded twelve of the identified categoricals, according to what we could determine.

According to a Budget Summary from the Legislative Analysts's Office, it was estimated that from ALL SOURCES California school districts received nearly eleven billion dollars ($10,800,000,000) in FY1779-80. Of this twenty-five per cent (25%) was local, sixty-five per cent (65%) state, and ten per cent (10%) federal.

The school district studied received proportionately similar allocations. (See page 14.)

Observation of the OVERALL FUNDING FLOW to the sample school district reveals that while most funding is via block grant, many cateogrically aided programs retain their distinct designation all the way to the district level. For example, ESEA Title 1, the federal program for the disadvantaged, remains ESEA Title 1 funding even to the district level and is never combined with the state compensatory program of Economic Impact Aid. The programs never became subsumed under one categorical umbrella. Even while the state of

California has made an attempt to consolidate some reports for certain programs, those programs remain distinct and separate in terms of their designation and funding. At the federal level, none of the categoricals is consolidated in any way. Secondly, overall funding flows show that the sample school district receives funds from all levels of government and even from several agencies at the federal level. Most of the resources to the district still come from the state of California, however. The state retains nearly all of the direct allocation linkages and direct authority over the allocation of funds. It allocates not only a major share of block grant funds but exercises nearly total control over the allocation of school district funds. (See Appendix C.)

The next question to be asked is what constraints this system of fund allocation places on the school district. For this, we begin by focussing on accountability through reporting requirements and its importance at the school district.

IV. The Demands of Accountability: Reporting Requirements

The demands of accountability are assessed in terms of the amount of staff time needed for preparation of reports. Unfortunately, no direct and precise measurements of staff time could be made. For instance, we were unable to determine how much staff time the preparation of categorical program reports required nor could we compare that time to the demands posed by all other required reports. A less direct method of showing the demands of accountability on staff time is by looking at the number and characteristics of required reports.

Taking this latter approach, we first attempt to show the number of reports from the CALIFORNIA STATE REPORT CALENDAR prepared at the school district for

both federal and state agencies. Of these reports, the proportion linked to federal and state categorical programs is identified. (See Figure 1.) Then, we describe the basic reporting requirements for categorical programs processed through the Special Projects department of the school district.

School District Reporting

As noted earlier, the findings on how many reports are written by the school district are based upon questions asked of school district personnel. Often, no one knew for certain whether a particular report was prepared and, if so, by what department. Therefore, given the ambiguities involved in collecting data such as this, we offer the findings shown in Figure 1 as a general indication of reporting activity at the district.

The CALIFORNIA STATE REPORT CALENDAR is sent from the state Department of Education to each school district in California. It contains a listing of the reports required of the school districts for both federal and state Departments of Education. Without special waivers, the state is not supposed to ask for reports not appearing on this list. All school districts are required to prepare certain reports for the overall educational program. Others are necessary only if a school district is participating in one or more special programs. With the aid of district personnel and the STATE CALENDAR, an attempt was made to find the locus and extent of report requirements imposed upon the school district. These findings are shown in Figure 1 and Appendix E.

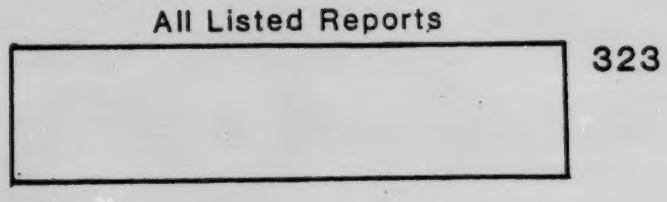
(FIGURE 1 about here)

Figure 1 indicates that the CALIFORNIA STATE REPORT CALENDAR, 1980, lists approximately three hundred and twenty-three (323) reports. The present study includes all reports on the CALENDAR except those listed 'as required'. It therefore includes two hundred and forty-one (241) or seventy-five per cent (75%) of the reports listed on the CALENDAR in 1980.

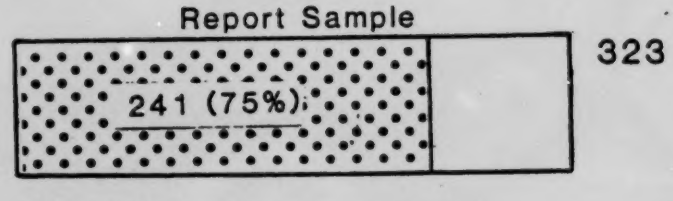
Figure 1

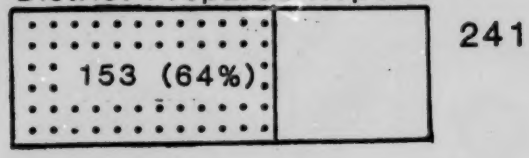
REPORTING BY SAMPLE SCHOOL DISTRICT

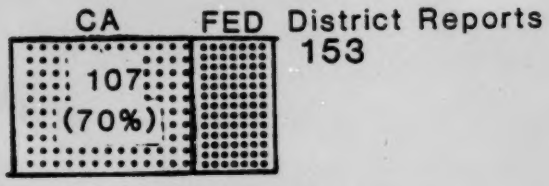
State Report Calendar

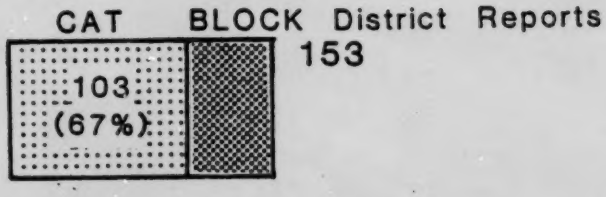


Types of Reports

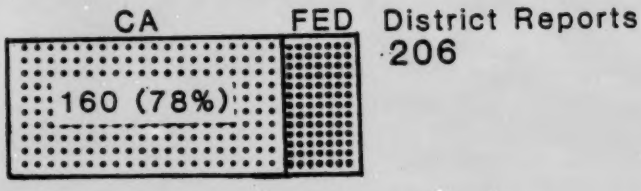


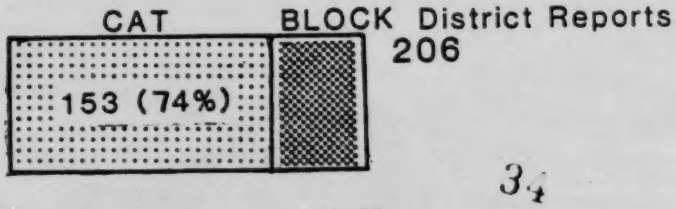






Number of Reports





Of these two hundred and forty-one (241) DIFFERENT TYPES of reports, the district prepared one hundred and fifty-three reports (153) or sixty-four per cent (64%) of the total. One hundred and three (103) or sixty-seven per cent (67%) of these reports are for categorical programs.

Of the one hundred and fifty-three KINDS of reports prepared, one hundred and seven (107) or seventy per cent (70%) were prepared for the state of California. The remainder were for federal agencies. Although not shown in Figure 1, we found that sixty-one per cent of the reports by type prepared at the district for the state were for categorical programs while thirty-nine per cent were for block grant funds.

Total NUMBER of reports takes into account that certain reports are written several times per year. Thus, a monthly report on the CALENDAR is reported as twelve (12) and a quarterly report as four (4) under Number of Reports in Appendix E. Figure 1 shows that by taking into account the number of reports written, the proportional amount of reporting for categorical programs in relation to total reporting increases slightly. The proportion of reports to the state of California rather than federal agencies also increases when number rather than types of reports are considered, indicating that program linked reports are slightly more likely to be required on a quarterly or monthly basis. Using number of reports, the proportion for categorical programs is seventy-four per cent (74%) or one hundred and fifty-three (153) of two hundred and six (206) reports or seventy-eight per cent (78%) of the total district reports.

Reporting and Funding[2]

Comparing the levels of governance which supply the school district income

[2]The statistics comparing reporting and funding must be viewed with considerable caution because the Calendar only listed required federal reports for a six month period; therefore, to make the comparison relevant to the yearly period for other reports and funds, we estimated the number of federal reports by doubling the number of federal reports to reflect a twelve month period.

with the amount of reporting required by these levels, we find from Figure 2 that while federal agencies only accounted for eight per cent (8%) or six million dollars ($6,000,000) of district income, they represent thirty per cent (30%) of total reports prepared by type. By number of reports written, they represent twenty-two per cent (22%) or forty-six (46) reports. State reports account for the remaining seventy per cent (70%) by type or seventy-eight per cent (78%) by number of reports prepared by the district, which is about the same proportion as state funds received. Local government supplies twenty-three per cent (23%) of district income but only receives copies of certain fiscal reports sent to the state from what we could learn. No reports were identified as written directly for county agencies although there probably are a few. These reports would not be listed on the STATE REPORT CALENDAR.

(FIGURE 2 about here)

Comparing categorical and block grant types of funding with the proportion of district reporting by type, eighty per cent (80%) or fifty-six million dollars ($56,000,000) was for block grant funding of education overall while thirty-three per cent (33%) or fifty (50) reports were prepared to account for these general funds.

By numbers of reports for block grant funds, twenty-six per cent (26%) of district reports accounted for eighty per cent (80%) of district funding.

Since much of the reporting appeared to be due to categorical programs, more indepth interviews were conducted in the Special Projects department of the school district to obtain information on the content of these reports.

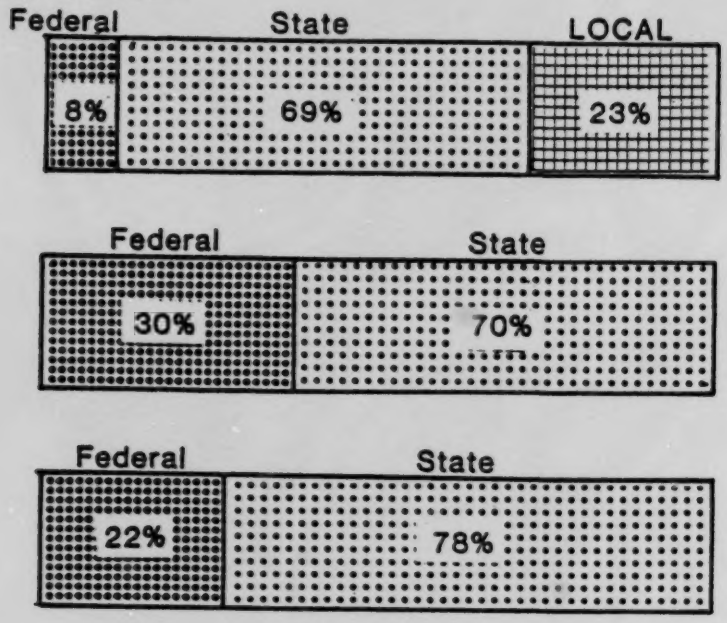
Categorical Reports

The school district has a Special Projects department which handles many of the Consolidated and Nonconsolidated Categoricals. This department assumes

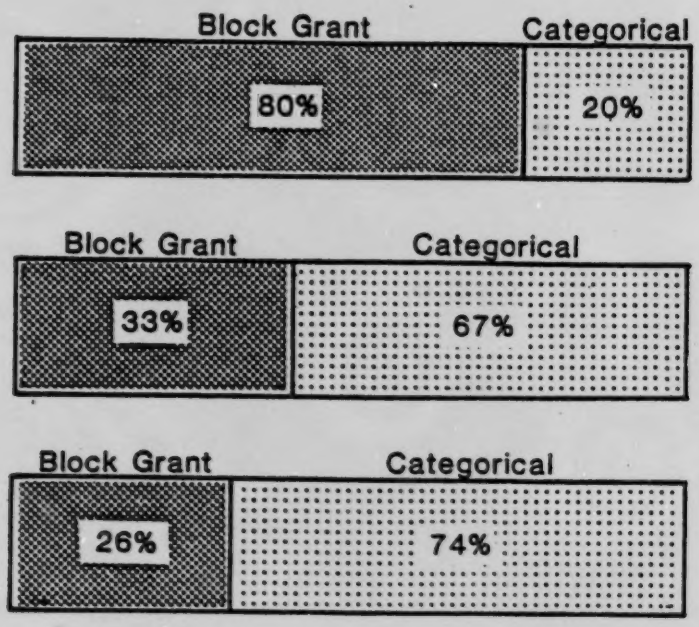
Figure 2

SOURCES OF DISTRICT REVENUES AND DISTRICT PREPARED REPORTS BY TYPE AND NUMBER

Revenue vs Reporting Sources



Revenue vs Reporting : Categorical Programs and Block Grants



primary responsibility for the following programs: ESEA Title 1; ESEA Title IV-C; Indian Education; School Improvement; Economic Impact Aid; Vocational Education; Regional Occupation; Bilingual; and CETA programs.

A Consolidated Application System has been devised by the State of California for certain federal and state categorical programs. Of the programs administered by the Special Projects office of the school district, only Vocational Education, Regional Occupation programs, CETA, and Indian Education were not included in this System.

The Consolidated Reporting System contains four components: a Consolidated Application, School and District Level Plans, Self-evaluation Instruments, and Compliance Review. (See Appendices F-1 through F-4.)

The Consolidated Application is the initial application for Special Projects categorical aid. The Application is prepared by the Special Projects department of the school district. It is submitted at least two times a year to the California State Department of Education Office of Deputy Superintendent of Programs, Consolidated Programs Division, District Support Unit. It primarily documents the money requested; number of pupils, teachers, and administrators, ethnicity of participants; and program affiliation.

Consolidated School Level Plans are prepared in response to federal and state legislative requirements of ESEA Title 1, EIA, and the School Improvement Program. Originally, School Level Plans were only required of those schools participating in Early Childhood Education. School Improvement, the replacement program for Early Childhood Education, extended enrollment eligibility from primary grade levels to include K-12 grade levels. Reports are prepared at the school sites and submitted to the Special Projects department. This department assumes district level administrative responsibility for these plans and

has staff that train and advise school officials on plan preparation. Not all of the district's schools were participating in the School Improvement Program. While most of the elementary schools in the district participated in the School Improvement Program, none of the secondary schools participated. In FY1979-80, the state of California provided seven million dollars ($7,000,000) in planning grants for schools serving Grades 7-12 to develop plans and participate in the program. This allocation was in addition to disbursements for program participation.

The School Improvement Plans are prepared at school sites with the participation of School Site Councils. They must be revised every three years. The Plan must contain summaries of the assessments on which it is based, a description of the planned program including instructional, support, ongoing planning, and evaluation activities. Special requirements are added based upon the characteristics of a school's student population. For example, if a school has American Indian students, the Plan must include a program description specific to this population. Similar requirements are imposed for students designated as Neglected or Delinquent in secondary schools. In this and many other cases, additional special forms are required.

Both the School Improvement Plans and the Consolidated Application usually include several attached forms to accommodate the reporting requirements attached to certain population or one of the Consolidated programs. As a result of the many requirements of these documents, they are often over fifty pages long and sometimes much more lengthy.

At the school district, the Special Projects department oversees and advises the schools on the preparation of School Level Plans. In addition, it is

responsible for the development of a District Level Plan in which it lists its procedures for providing schools with information about School Improvement, policies regarding the establishment of School Site Councils as well as District Advisory Boards, plans for phasing in schools, and other information on its administrative procedures.

Until recently, annual onsite school inspection was made by state personnel for all schools participating in ESEA Title 1. The U.S. Department of Education requires Program Compliance Reviews every three years for ESEA Title 1 participation. Rather than conducting annual reviews, the state now complies with the less rigid three year review requirement. And schools that performed poorly in previous years do not receive a review visit but rather a "program assistance visit". (See state of California, Department of Education, EVALUATION REPORT OF CONSOLIDATED APPLICATION PROGRAMS, 1977-78, p. 36-38.)

The Special Projects department prepares its own self-assessment reports for Consolidated programs. One example is an ANNUAL SUMMARY OF CONSOLIDATED PROJECTS ACHIEVEMENTS TESTS. In addition, several surveys are conducted and reported on for such Consolidated Programs as Bilingual Eduction. All of these activities and/or reports are in response to program requirements. Some reporting requirements were for programs within the Consolidated System but were external to its reporting. (For a complete listing of reports required for the Consolidated Application System, see Appendix F-4. This listing includes reports prepared by state as well as local education agencies.)

For federal and state Categorical programs under the Consolidated Application System, reporting prepared directly for federal agencies was minor in terms of the time required. Without a doubt, the major effort was report writing for the state for these programs. In fact, our discussions with district

personnel from this department led us to believe that the overall number of federal reports required directly presented a somewhat distorted view of reporting efforts done directly for the U.S. Department of Education. For most programs, reports prepared for the federal level directly were peripheral to the overall reporting effort and much less time consuming. With the exception of bilingual education, this was particularly true of programs within the Consolidated Application System for Special Projects.

As should be apparent, reporting to the state for programs under the Consolidated Application System required considerable effort at both the central district level, in particular, within the Special Projects department and at the school sites.

Reports required for Nonconsolidated Categorical program administered by the Special Projects department are considered next.

Vocational Education, the oldest of the categorical programs, required a similar set of reports to the Consolidated effort except that only district level plans were required. And while participation required self evaluative reporting with the possibility of periodic state evaluation, none had been carried out in recent years. However, reporting was extensive, involving applications, district plans, and evaluative elements.

CETA programs were also administered by the Special Projects department. Reporting for these programs appeared to be primarily fiscal. However, since this program was not investigated thoroughly, we are uncertain.

The school district participated in an Indian Education program for which it received a small federal grant of forty thousand dollars ($40,000). For this competitive grant, it was necessary to submit an Application putting forth objectives, administrative, implementation, and evaluation procedures.

In addition, it was necessary to keep separate files for each child and to conduct a parent survey, and submit evaluation reports.

Having described reporting effort and the demands it placed upon the district, we next focus on the structural arrangements for report preparation. In particular, we ask: what is the organizational arrangement for report preparation? Looking at report preparation overall, what reporting patterns emerge?

V. School District Response

Organization of Reporting at the School District

The preceding exploration of the locus, extent, and content of reporting implies that this activity consumes considerable school district time and therefore is of central importance to district administration. We now focus on how the school district responds to these reporting requirements. The questions addressed here are: does the school district coordinate its report writing activity, and how comprehensive is the reporting?

Presented here are our impressions based on an exploratory effort. These findings should not be considered as definitive, but as giving direction for further indepth study of district efforts to coordinate reporting activity. Our findings are based upon the titles of reports written by a given division and/or department and are intended to show overall patterns; they do not necessarily reflect what happens to each report, due to the limitation inherent in this data gathering effort. More significantly, no one at the school district knew for sure where many of the reports were prepared.

An examination of how report writing tasks are handled at the district revealed that every division visited was occupied with writing reports for

federal and state agencies. These divisions are: Office of Deputy Superintendent, Business Services, Elementary Education, Special Services, and Personnel Services. Within these divisions, we were able to identify twenty departments whose activities included writing reports for federal and state Departments of Education. Reporting for other federal and state agencies was not examined. (See Appendix G for School District Organization Chart and Appendices I-2 through I-6 and J-1 through J-6 for report writing by division and department.)

Each of these reports is nominally passed through the Business Division of the school district before being sent to federal and state agencies. However, no one within that Division or any other was knowledgeable about ALL of the reporting required, and there was no evidence to indicate an overarching organizational framework for the coordination of the separate reporting efforts.

A major cleavage in the administration of reporting activity appeared to exist between fiscal and programmatic accounting. It was difficult to find school administrators with detailed knowledge of both aspects of reporting.

Fiscal reporting is done primarily to show income received and how it is spent. The district's fiscal reporting system appeared to be straightforward and relatively well coordinated internally. The preparation of these types of reports took place within one division, with all of its departments located close to one another in the central administration building. Financial reports were prepared for the California State Financial Services Division, Local Assistance Bureau. Most reporting effort was directed toward writing a single comprehensive report, the ANNUAL FINANCIAL AND BUDGET REPORT (J-41) and its SUPPLEMENTS. This report presented a general overview of key fiscal transactions by the school district. While key personnel within the Business Division might

not know precisely what reports were written for what aspects of fiscal reporting activity, they had a general knowledge of the relationships of individual fiscal accounts to the school budget overall. Therefore, it was not necessary to interview as many personnel to find out about fiscal accounting as it was for its counterpart, programmatic reporting.

Programmatic reporting refers to accounts written to describe educational activities and support in services. It refers to general educational processes as well as those related to specific categorical programs.

When we attempted to find a district administrator who might draw a composite picture of the reporting framework for programmatic accountability, we discovered that no one was capable of doing so. However, it was easy to find personnel who could tell us about all reporting requirements for General Education. Only data on enrollments, staff and pupil characteristics, and standardized tests scores for certain grade levels were required, and all of this reporting activity was done through the Data Processing, and Testing and Evaluation departments. These departments were in adjoining offices, and personnel worked closely with one another.

Reporting for categorical programs was scattered throughout many departments in the district. Some of these departments were: Special Projects, Special Services, Children's Centers, Adult Education, Food Services, Driver Training, Driver Safety, and School-Age Parenting. No one at the district was able to describe ALL of these programs or what reporting was required for participation in them.

Administrators of Special Projects and Special Education did have an overview of a cluster of programs for which they reported. However, one supervisor working on programs within the Consolidated Application System expressed despair

that the various legal constraints placed upon each separate program within the system had resulted in neither comprehensive accounting for all programs nor reduced paperwork. In fact, he felt that paperwork had increased tremendously under the Consolidated Reporting System and did not feel this had been particularly helpful to the instructional effort at the schools. He was also concerned that the legislated mandates for EACH program were often conflicting with one another when several specific programs were implemented at a school simultaneously. However, no specific examples were cited.

Even for Consolidated Categorical programs, legislation authorizes them and specifies their accountability requirements SEPARATELY. This legislation includes: Assembly Bill 65 (Chapter 894, Statues of 1977), School Improvement; (Chapter 2.5, Division 7, Statues of 1965), the Miller-Unruh Basic Reading Act; (SB1329, Chapter 978, Statues of 1976, as amended), the Chacon-Moscone Bilingual Bicultural Education Act of 1976; (Senate Bill 90, Chapter 1406, Statutes of 1972); and the Elementary Education Act (ESEA) Title 1 (PL 89-10, as amended).

Further investigation showed that all of the Categoricals, whether consolidated or not, carried their own unique set of accounting requirements. Many reports were required to meet these many requirements. Fifty-three central district administrators were employed by the school district. Most of them were engaged in overseeing and/or preparing reports. Their concerns were to see that specific requirements for reporting were met.

To summarize, there was no overarching framework for reporting at the school district. Two distinctively separated domains of activity could be identified: fiscal and programmatic accounting. A coordinated system for fiscal accounting to the state had developed, and a separate, very sparse system of accounting had developed for general education. However, accounting for the

many categorical programs in which the district was engaged resulted in a widely dispersed system of reporting activity involving many employees.

We do not think that the lack of coordination at the school district studied is due to any peculiarities of this district's management. On the contrary, this district's administrators appeared concerned and highly competent.

VI. Structural Impacts

System of Accounting

A noticeable consequence of the dispersed and disparate controls from higher levels together with the differentiated structure at the district level is an elaborate maze of upward reporting linkages. In our efforts to illustrate this, we first attempted to present a mapping of all reports sent from the school district to various upper level units. This resulted in so many links that particular ones could no longer be followed. As a result, we show separate maps limited to linkages for three kinds of reporting. Mainline accounting from the school district to the California State Department of Education is shown in Figure 3. Mainline accounting refers to that accounting for other than categorically funded programs. Accounting from the school district to the California State Department of Education for categorical programs is shown in Figure 4. Finally, Figure 5 illustrates direct reporting from the school district to the U.S. Department of Education.

The diagrams presented in Figures 3 through 5 contain only divisions and departments primarily responsible for preparing reports and do not represent the state or school district's complete organization. (For this, see Appendices G and H.)

(FIGURES 3, 4 and 5 about here)

FIGURE 3

Reporting Linkages: School District to California Department of Education for Mainline Accounting

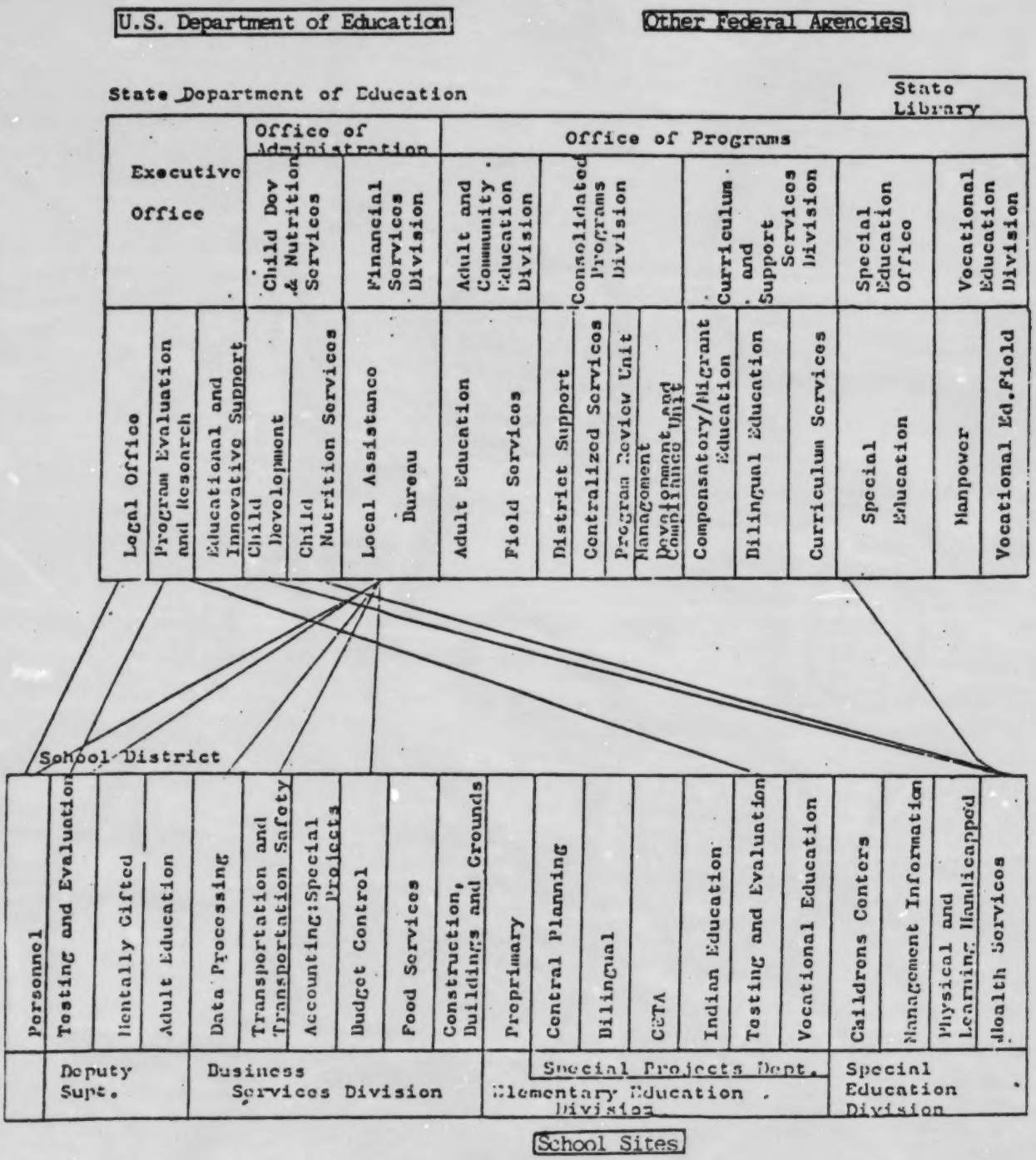


FIGURE 4

Reporting Linkages: School District to California Department of Education for Specially Funded Programs

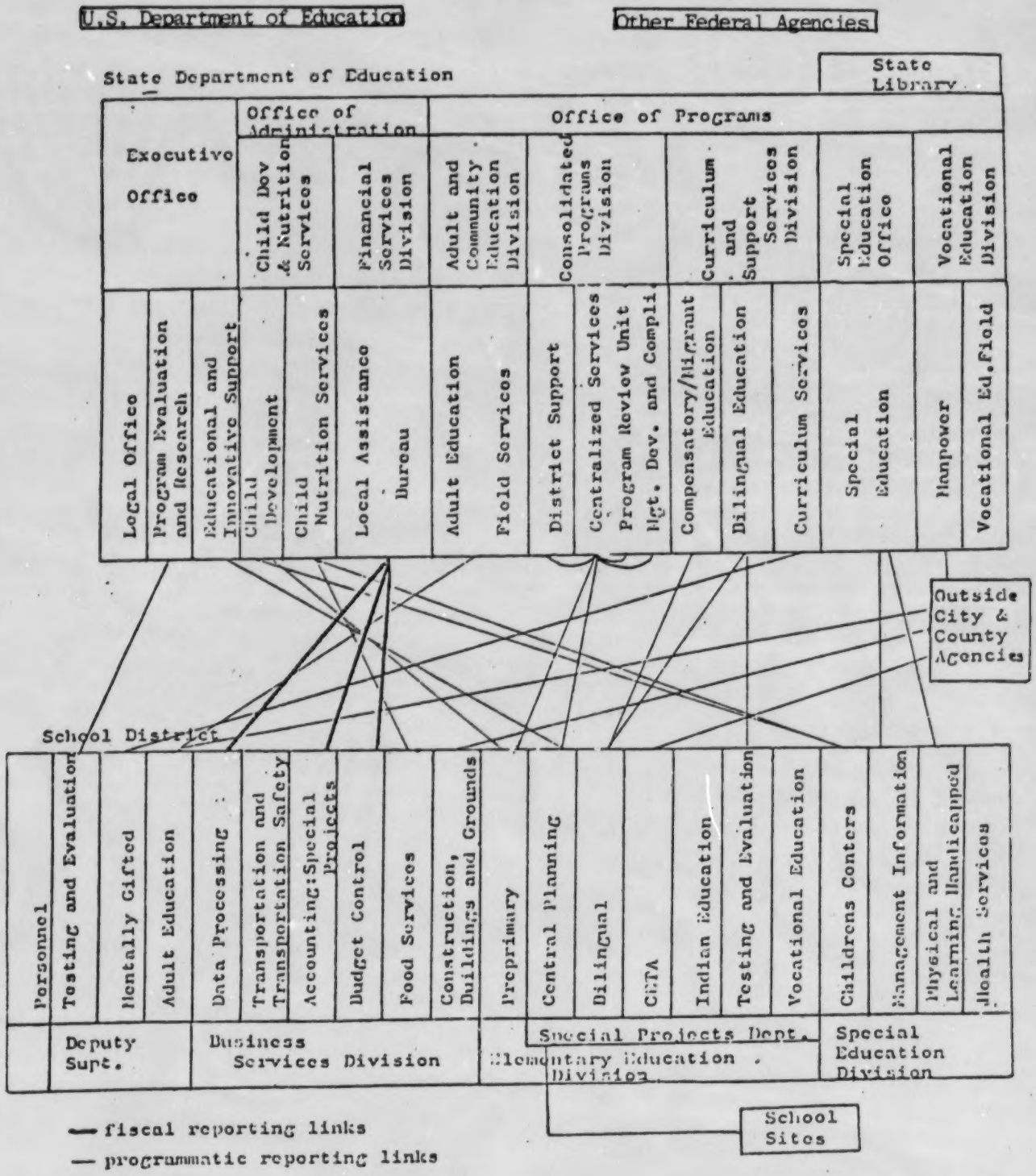
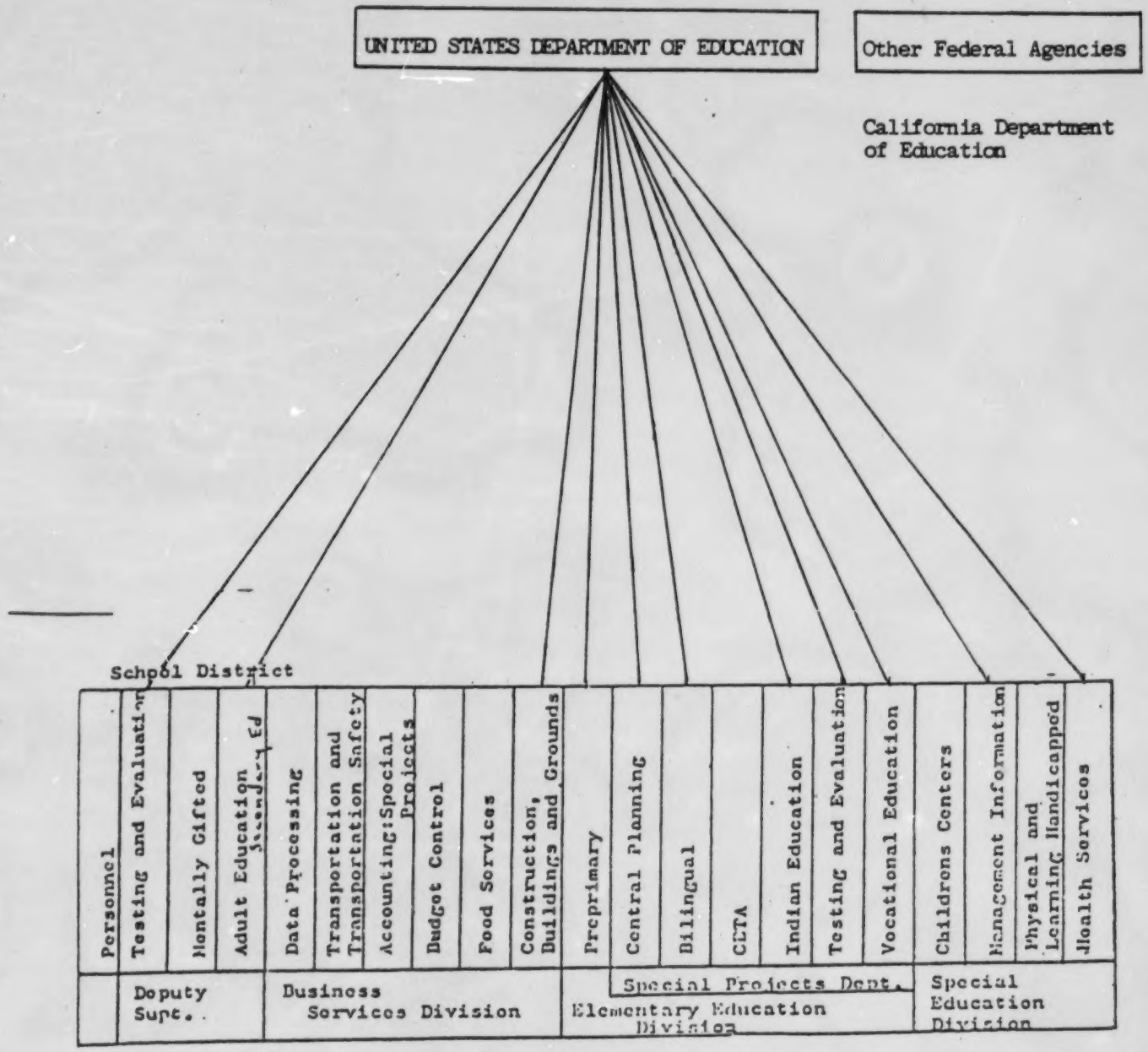


FIGURE 5

Reporting Linkages: School District to U.S. Department of Education



*Some of these reports are done on an "as required basis and may not be annual.

Figure 3 shows that there are relatively few linkages from the school district to the state Department of Education for mainline accounting. Even so, there does not appear to be overall integration and coordination of controls over mainline accounting. We especially note that vertically parallel units have developed at the school district to mirror the departmental structure at the state level. For instance, the Financial Services division at the state has its equivalent Business Services division at the school district level. A similar phenomenon can be seen among the other state and local level units. In most cases, key reporting routes connect vertically parallel units.

Figure 4 shows increasingly complex reporting arrangements in the case of specially funded programs. This is as expected since each of these programs carries its own unique set of controls with much separate reporting to accommodate them. Most of the reporting from the Special Projects subunits is to the Centralized Services unit of the Consolidated Programs division. While direct reporting appears to be coordinated in the case of Consolidated Projects, this is somewhat deceptive. Once reports are received by the Centralized Services unit, the individual components are fanned out to many subunits within the Office of Programs. For example, the School Improvement Plans (A-127-S) and the Consolidated Application (A-127-D) are both received by the Centralized Services unit under the Division of Programs. A-127S remains in the audit file of Centralized Services and is used by state consultants from other Consolidated Programs division unit except for the Elementary and Secondary Support units. The many consultants at the state level check for compliance with the regulations of various programs. The District Support unit checks for Compliances with A-127D, the fiscal application.

The major FISCAL link for both programs within and external to Consolidated reporting is directly from the Accounting unit of the Business Services division of the school district to the Local Assistance Bureau of the Financial Services division at the state level. Hence, a major disjointing of controls for all specially funded programs appears to be in the break between fiscal and substantive accounting links.

Figure 5 shows that most departments within the school district report to the U.S. Department of Education, as well as to other federal agencies. It was not possible to discover all of the federal agencies to whom the school district reported. Neither of these agencies nor the subdivisions within the U.S. Department of Education are shown in Figure 5. As discussed earlier, the reports to the U.S. Department of Education apparently represent observance of more minor reporting requirements with the exception of a few programs which have retained stronger linkages to the federal government, such as vocational education.

If we were to overlay the maps shown in Figures 3, 4, and 5, the accounting links become very dense. The complexity resulting from dispersed controls and the expanded levels of governance becomes readily apparent.

Administrative Complexity at the School District

Our descriptive study suggests that due to the imposition of increased demands from these Special Programs, the administrative structure of the school district has become more complex. (See Appendix K-1 and K-2.) This is shown by the substantial number of administrators retained by the district specifically for and funded by categorical programs, especially, Special Projects and Special Education. Central district administrators funded by federal categorical aid amounted to seventeen (17) of fifty-three (53) central district administrative staff or thirty-two per cent (32%) of total central administrative staff.

It is probable that there is considerable swelling of the mainline/state Categorical category due to funding of personnel for the many state categorical programs. However, this information was not obtained.

Overall, we surmise that sheer increased volume of activities requires additional administrative and support staff although we present no evidence.

Physical Impediments to Horizontal Communication

The administrative and departmental expansion of the central school district through the years has resulted in spatial separation of offices of mainline administrators and those administering categorical programs. As new programs were implemented and expanded, the school district was required to add additional facilities for its operations. However, this has resulted in a disjointed physical plant. (See Appendix L.) As exhibited in the attached map, the Special Projects office is several blocks away from central administration offices; the Special Services office is several miles away in another city altogether. Adult education is at least a mile away, and the Mentally Gifted program is administered from the hinterlands, to name but a few of the programs conducted from dispersed parts of the district.

VII. Conclusions

The advent of categorical aid for Special Programs in recent years has expanded the levels from which the school district obtained its fiscal resources. Whereas, school districts have traditionally received their major funding from local and state levels, additional allocations now coming to the school district are coming from federal and state levels of governance for Special Programs. However, the school district studied received less than twenty per cent (20%) of its fiscal allocations via Categorical Programs.

Separate demands for accountability for each of these Categorical Programs has resulted in a proliferation of paperwork at the school district level despite efforts by the state of California to begin to consolidate the reporting required.

The school district responded to these increased institutional demands by developing an increasingly complex and differentiated administrative and departmental structure together with a spatially dispersed physical plant.

Implications that might be drawn from these school district structural impacts are:

(1) Additional complexity and differentiation of administrative structure makes it increasingly difficult for a district to be able to maintain an overarching framework within which to conduct the overall educational enterprise.

(2) Separate, highly specific, and often disparate reporting requirements for some of the programs meant that all district departments were involved in writing reports for federal and state agencies. This implies that coordination of programs became exceedingly difficult.

(3) Coordination of activity at the administrative level of the school district was no doubt aggravated by the difficulty of horizontal communication among school district administrators resulting from the dispersion of central district administrative facilities.

(4) The inordinate amount of report preparation required by external agencies required that administrative attention be directed upward rather than down toward the instructional activities at the school sites.

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APPENDIX A

SCHOOL DISTRICT PARTICIPATION IN STATE FUNDED PROGRAMS, FY1979-80

Program	Approximate Funding[1] (in thousands)
Part A: General Education	
Basic and Equalization Aid	$39,000
Transportation of Handicapped Pupils	170
Urban Impact Aid	950
	$40,120
Part B: Consolidated Categoricals	
School Improvement Program	450
Economic Impact Aid	1,400
State Preschool Program	300
Subtotal	$ 2,150
Part C: Nonconsolidated Categoricals	
Demonstration Programs in Reading and Math	8
Driver Training/Safety Education (regular and handicapped)	113
Instructional Materials	17
Adult Education	327 est.
Environmental Education	75
Gifted and Talented	240
Subtotal	$ 780
Part D: State, Court and Federal Mandates	unknown
Part E: Special Education Categoricals	2,700
Subtotal	$ 2,700
Other State Income	250
Total General Fund Income from State	$46,000
Other District Income from State	
Cafeteria Fund	
Child Nutrition Program	$ 170
Child Development Fund[2]	
Childrens Centers	2,000
Child Nutrition	10
Grand Total	$48,000[3]

[1] To protect school district anonymity, approximate rather than actual amounts are provided.

[2] Listed under Part F, Child Care Categoricals in Appendix .

[3] Due to rounding, total is only approximate.

APPENDIX B

DISTRICT PARTICIPATION IN FEDERALLY FUNDED PROGRAMS, FY1979-80
(in thousands)

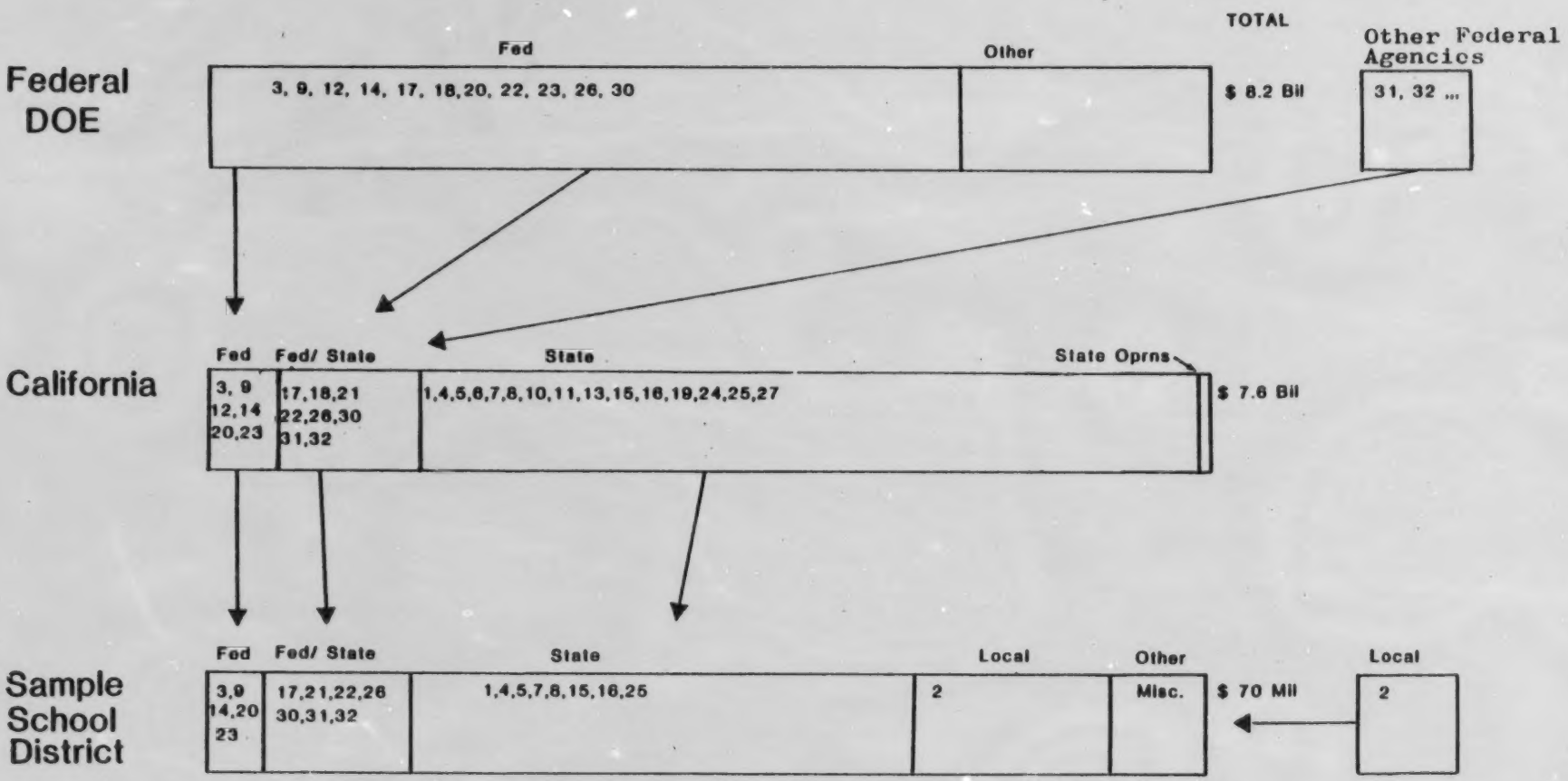
Program	Approximate Funding[1]
Part A: General Education	
Federal Impact Area (PL81-874)	$ 236
Subtotal	$ 236
Part B: Consolidated Categoricals[2]	
ESEA Title I (PL89-10)	2,900
Subtotal	$ 2,900
Part C: Nonconsolidated Categoricals	
ESEA	
Migrant Education	20
Indian Education	42
Vocational Education	215
Title IV-c	8
Indochinese Education	20
Bilingual Education[3]	50
CETA	240
Subtotal	$ 595
Part D: State, Court, and Federal Mandates	unknown
Part E: Handicapped Education	-----
Other Federal Income	269
Total General Fund Income from Federal Sources	$4,000
Other District Income from Federal Sources	
Cafeteria Fund	
Child Nutrition Programs	$1,900
Child Development Fund[2]	
Child Nutrition	100
Grand Total	$6,000

[1]To protect school district anonymity, approximate rather than actual amounts of funding are presented.
[2]Listed under Part F, Child Care Categoricals in Appendix .

Source: Consolidated Application (A-127D) and Annual Financial and Budget Report, 1979-80

APPENDIX C

Funding Flow to School District



SELECTED FEDERAL AND STATE OF CALIFORNIA FINANCIAL TRANSACTIONS FOR EDUCATION, FY1979-80[1]
(in thousands)

Number	Program	Federal Budget	Federal Apportionment to California	Local Assistance[2] Federal	Local Assistance[2] State	Local Assistance[2] Local	Sample[3] School District
Part A:	General Education						
1	State Apportionment	----	----	----	$5,290,200	----	$ 39,000
2	Local Apportionment	----	----	----	----	$1,753,000	13,000
3	Federal Impact Aid (PL81-874)	$786,100	$130,000	$130,000	----	----	236
4	Urban Impact Aid	----	----	----	62,100	----	950
5	Transportation	----	----	----	60,400	----	170
6	Other	----	----	----	1,000	----	----
SUBTOTAL		$786,100	$130,000	$130,000	$5,413,700	$1,753,000	$52,356
Part B:	Consolidated Categoricals						
7	School Improvement Program	----	----	----	$ 135,308	----	$ 450
8	Economic Impact Aid	----	----	----	141,508	----	1,400
9	ESEA Title I	$3,228,382[4]	$280,744[5]	$277,160	----	----	2,900
10	Miller-Unruh Reading Program	----	----	----	14,005	----	----
11	Native American Indian Education	----	----	----	276	----	----
12	ESEA Title IV-b, School Libraries and Instructional Resources	162,000	16,769	16,126	----	----	----
13	State Preschool Program	----	----	----	$ 12,898[6]	----	300
SUBTOTALS		$3,390,382	$297,513	$293,292	$ 303,990	----	$ 5 ,050
Part C:	Nonconsolidated Categoricals						
14	ESEA Title I - Migrant Education	See note[7]	$44,352	$42,309	----	----	$ 20
15	Demonstration Programs in Reading and Mathematics	----	----	----	2,984	----	8
16	Driver Training/Safety Education (regular and handicapped)	----	----	----	17,128	----	113

SELECTED FEDERAL AND STATE OF CALIFORNIA FINANCIAL TRANSACTIONS FOR EDUCATION, FY1979-80
(in thousands)

Number	Program	Federal Budget	Federal Apportionment to California	Local Assistance Federal	Local Assistance State	Local Assistance Local	Sample School District
17	Instructional Materials	$162,000	65	n/a	54,906	----	17
18	Resource Centers, New Careers, Staff Development Programs	n/a	84	n/a	2,426	----	----
19	Indian Education (federal program)	$ 71,735	unknown	unknown	----	----	40
20	Vocational Education	681,614	58,169	54,781	----	----	215
21	Adult Education Apportionments	----	----	----	142,597	----	340[8]
22	Adult Basic Education	100,000	7,630	7,141	----	----	see above
23	ESEA IV-c, Innovative Programs	146,400	14,204	13,301	----	----	8
24	Career Guidance Centers	----	----	250		----	----
25	Environmental Education	----	----	----	$ 358	----	$ 75
26	Gifted and Talented	$ 3,780	$ 165	n/a	13,730	-----	240
27	Instructional Television	----	----	----	821	----	----
SUBTOTAL		$ 1,165,529	$ 121,669	$117,890	234,842	-----	$1,078
Part D:	State, Court and Federal Mandates						
28	State Mandates	----	----	----	3,349[9]	----	----
29	Federal and Court Mandates	301,246	----	53,291	141,696	----	----
SUBTOTAL		$301,246	unknown	$53,291	$145,045	----	unknown
Part E:	Special Education Categoricals						
30	Special Education	$976,617	$ 98,186	$91,263	$160,243	----	$2,700
SUBTOTAL		$976,617	$ 98,186	$91,263	$460,243	----	$2,700
Part F:	Miscellaneous Categoricals						
31	Child Care Services	$ 540,000 est	$ 54,000	$ 53,212[10]	$160,798[11]	----	$2,300[12]
32	Child Nutrition	2,000,000 est	325,278	325,278	40,065	----	2,180
SUBTOTAL		$2,540,000 est	$ 379,278	$378,490	$200,863	----	$4,480
GRAND TOTAL	[13]	$9,162,891	$1,029,616	$1,067,226	$6,758,994	$1,753,000	$ 65,862

ATTACHMENT TO APPENDIX C

Footnotes

(1) Appendix is presented with some reservations due to the difficulty in verifying the accuracy of the allocations for programs at all levels. It represents programs which appeared in the Governor's Budget and does not include all federal Department of Education program appropriations nor most of those emanating from other federal agencies.

(2) Local Assistance refers to federal and state funds distributed by the California State Department of Education to local school districts and special education schools.

(3) To protect the anonymity of the school district studied, its funding has been changed slightly.

(4) This category includes funding for ESEA I - Migrant Education, listed here as a Nonconsolidated Categorical according to the California State Budget classificatory scheme.

(5) This amount does not include ESEA Title I-Migrant because it is reported separately by the State of California.

(6) Funds administered by the Office of Child Development are not included.

(7) This amount is included in ESEA I under Consolidated Categoricals.

(8) All funding for Adult Instruction is included.

(9) This amount does not include all FY1979-80 expenditures; the Budget Act of 1980, a California Law, appropriated an additional $24,760,983 to meet deficits for FY1979-80.

(10) Childrens Centers

(11) FY1980-81

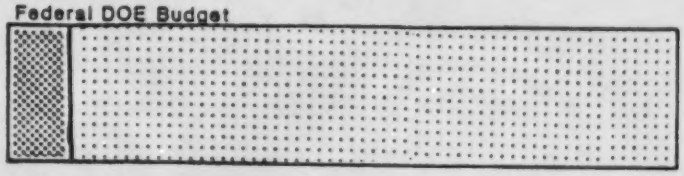
(12) FY1980-81

(13) Totals are based upon the programs listed and are not necessarily complete.

ALLOCATIONS FOR EDUCATION 1979-80

Block /Categorical Funding

1 Federal DOE Budget

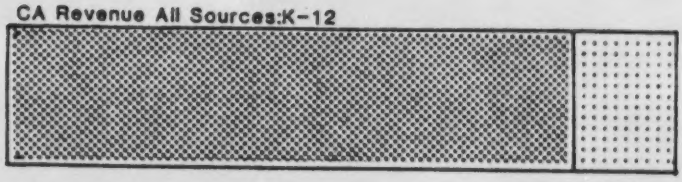


$8.2 Bil

2 Federal Appropriation to California

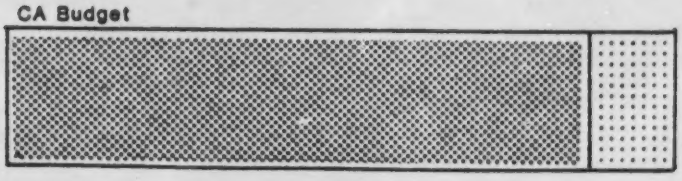
$867 Mil

3 CA Revenue All Sources:K-12



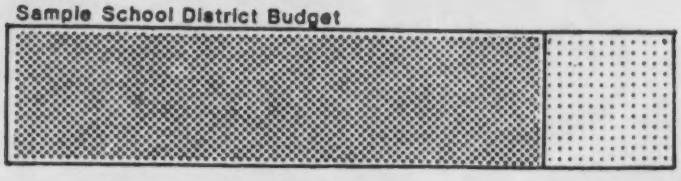
est. $10.8 Bil

4 CA Budget



$6.8 Bil

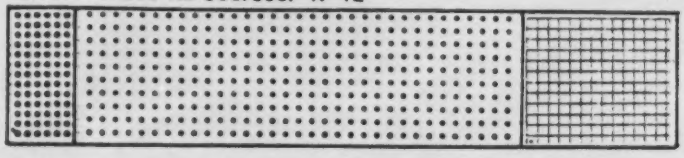
5 Sample School District Budget



$70 Mil

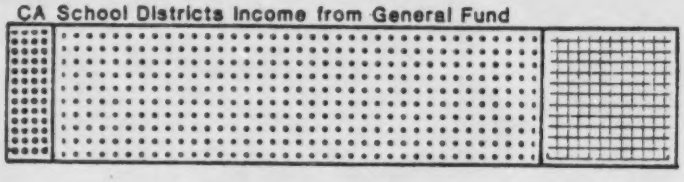
Revenue Sources federal/state/local

6 CA Revenues All Sources: K-12



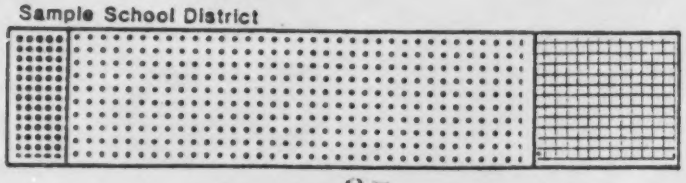
est. $10.8 Bil

7 CA School Districts Income from General Fund



$9.1 Bil

8 Sample School District



$70 Mil

Attachment to Appendix D

Block Grant/Categorical Funds, 1979-80

1. $786 Mil (9.6%)/$7.414Bil

2. $130 Mil (15%)/$737 Mil (85%)

3. $9 Bil (83%)/$1,880 Bil (17%)

4. $5.9 Bil (87%)/$.9 Bil (13%)

5. $56 Mil (80%)/$14 Mil (20%)

Government Revenue Sources, 1979-80 (federal, state, local)

6. $1.048 Bil (10%), $7.013 Bil (65%), $2.778 Bil (25%)

7. $644 Mil (7%), $6.4 Bil (71%), $1.9 Bil (21%), County $26 Mil(.3%)

8. $6 Mil (8%), $48 Mil (69%), $16 Mil (23%)

Sources:

1. U.S. Department of Education, Education Daily, August 27, 1980

   To arrive at K-12 budget estimate from the total U.S. Department of Education Budget of $13.689 Billion, the categories of Student Financial Assistance, Student Loan Insurance, Higher and Continuing Education, Higher Education Facilities Loan and Insurance Fund, and Special Institutions were deleted.

2.3.4.6. State of California, Governor's Budget, 1980-81 (contains 1979-80 allocations); Budget Summary of Legislative Analysts Office, pages 1126-1232.

7. State of California, Office of State Controller, Financial Transactions Concerning School Districts in California, 1979-80.

5.8. Sample School District, Annual Financial and Budget Report, FY1979-80

Appendix E

California State Calendar Reports written by School District by Kind and Number of Reports, 1980[1]

	Kinds of Reports			Number of Reports		
Reports	Calendar	School District	Categorical	Calendar	School District	Categorical
Annual	162 (50%)	100	57	162	100	57
Monthly	4 (1%)	4	4	48	48	48
Quarterly	7 (2%)	3	2	28	12	8
As Required	82 (25%)	n/a	n/a	n/a	n/a	n/a
Federal	68[1] (21%)	46[1]	40[1]	68[1]	46[1]	40[1]
Total	323 (100%)	153	103	306	206	153

[1] Annual, Monthly, and Quarterly Reports are for the State of California. Only Federal reports are not.

[2] The Federal Report Section of the California State Report Calendar was only included for the last six months of 1980. For comparative purposes, the amount of federal reports listed was doubled to reflect a twelve month period.

APPENDIX F-1

SPECIAL PROJECTS CONSOLIDATED APPLICATION PROGRAMS

Legislative Source	Program
EC 52000-52040	School Improvement
ESEA Title I Economic Impact Aid(EIA) EC 54000-54020	Educationally Disadvantaged
EC52160-52179	limited and non English speaking (LES/NES)
ESEA Title I; EIA, SCE	Preschool low-income and educationally disadvantaged
Title XI PL874; PL95-561	American Indian Education
ESEA, Title IV-C	Innovative School Projects

Miller-Unruh Reading program, and ESEA Title IV-B are also included in the Consolidated application for Special Projects but school district did not participate in these programs.

APPENDIX F-2

MAJOR DATA SOURCES FOR CONSOLIDATED APPLICATION PROGRAMS,

Source of data	Instrument used to gather data	Agency completing Instrument	Description
Consolidated Application:			
Districts with ECE, ESEA, Title I, or EDY funding	Form A-127D	District	District-level allocation plans, application for funding
Consolidated Plans:			
Elementary and Secondary Schools with ECE, ESEA, Title I, or EDY funding	Forms A-127ES A-127 Sec (elementary and secondary school level plans	Schools with district aid	School level plans: review of needs assessment process, objectives, activities, evaluation, dissemin-antion, and budget
	District Master Plan, P1 and P2	District	District statements of school improvement programs and policies
Consolidated Evaluation:			
Elementary and secondary schools with ECE, ESEA, Title I, or EDY funding	E-127P	District/schools	Enumeration of pupils, program personnel; standardized test scores; self reports on activities imple-mented and objectives accomplished
Elementary schools with ECE, ESEA, Title I, or EDY funding		District/schools	California Assessment Program: Entry Level grade 1; grades 2&3

APPENDIX F-2 (continued)

MAJOR DATA SOURCES FOR CONSOLIDATED APPLICATION PROGRAMS

Source of data	Instrument used to gather data	Agency completing Instrument	Description
Consolidated State Compliance Reviews			
School plan reviews	School-level Plan Critique	State Department of Education	School-level plan specifications
Program reviews	Program Reviews	State Department of Education	On-site review and rating of program implementation
	Elementary		
	Secondary		
	District		
Additional Financial Statements	Report for Special Programs (2 reports, period one and two)	School District	District financial statements for specially funded programs
	Annual Report for Special Programs (J-22)		
	Comparability Reports	School District	Demonstration of comparable level of services without categorical programs

APPENDIX F-3

CONSOLIDATED APPLICATION PROGRAMS: REPORTING REQUIREMENTS FOR INDIVIDUAL PROGRAMS

Source of data	Instrument used to gather data	Agency completing Instrument	Description
ESEA VII LES/NES: bilingual programs	Enrollment and Staff Report: Language Census Data R-30	District	determination of primary language of each student enrolled in distric
	Student Enrollment Report BTTC-4	District/School	no. of students in bilingual ed.
	Evaluation of LES/NES Classroom Instrument Component of ESEA VIII (pre-post test)	District/School	assessment of student achievement in subject matter
	Bilingual teacher waiver	District(if needed)	waiver from bilingual-cross-cultural teacher hiring requirement
	Bilingual Teacher Corps Expenditure Report ESEA, Title VII Basic Program Profile (OE-770)	District	federal financial statement
ESEA IV-C	Exemplary/Incentive Projects: Progress Report Application and Guidelines for Funding, ESEA Title IV-C	District	competitive funding application
Demonstration Programs	Demonstration Programs in Reading and Mathematics: Preliminary Fiscal Report	District	financial statement
	Demonstration Programs Evaluation Report	District	assessment of student achievement
	Application for Continuation Demonstration Program in Reading and Mathematics	District	competitive funding application

APPENDIX F-3 (continued)

CONSOLIDATED APPLICATION PROGRAMS: REPORTING REQUIREMENTS FOR INDIVIDUAL PROGRAMS

Source of data	Instrument used to gather data	Agency completing Instrument	Description
ESEA Title I Migrant Education	Application for Migrant Education Program ESEA, Title I(OE-362)	District	Competitive funding application
	Financial Status and Performance Report for Migrant Education	District	n/a
ESEA Title XI Indian Education	Indian Student Enrollment Certification	District	n/a
	(plus others not listed)		

APPENDIX F-4

Reports Required for Consolidated Report System, 1977-78

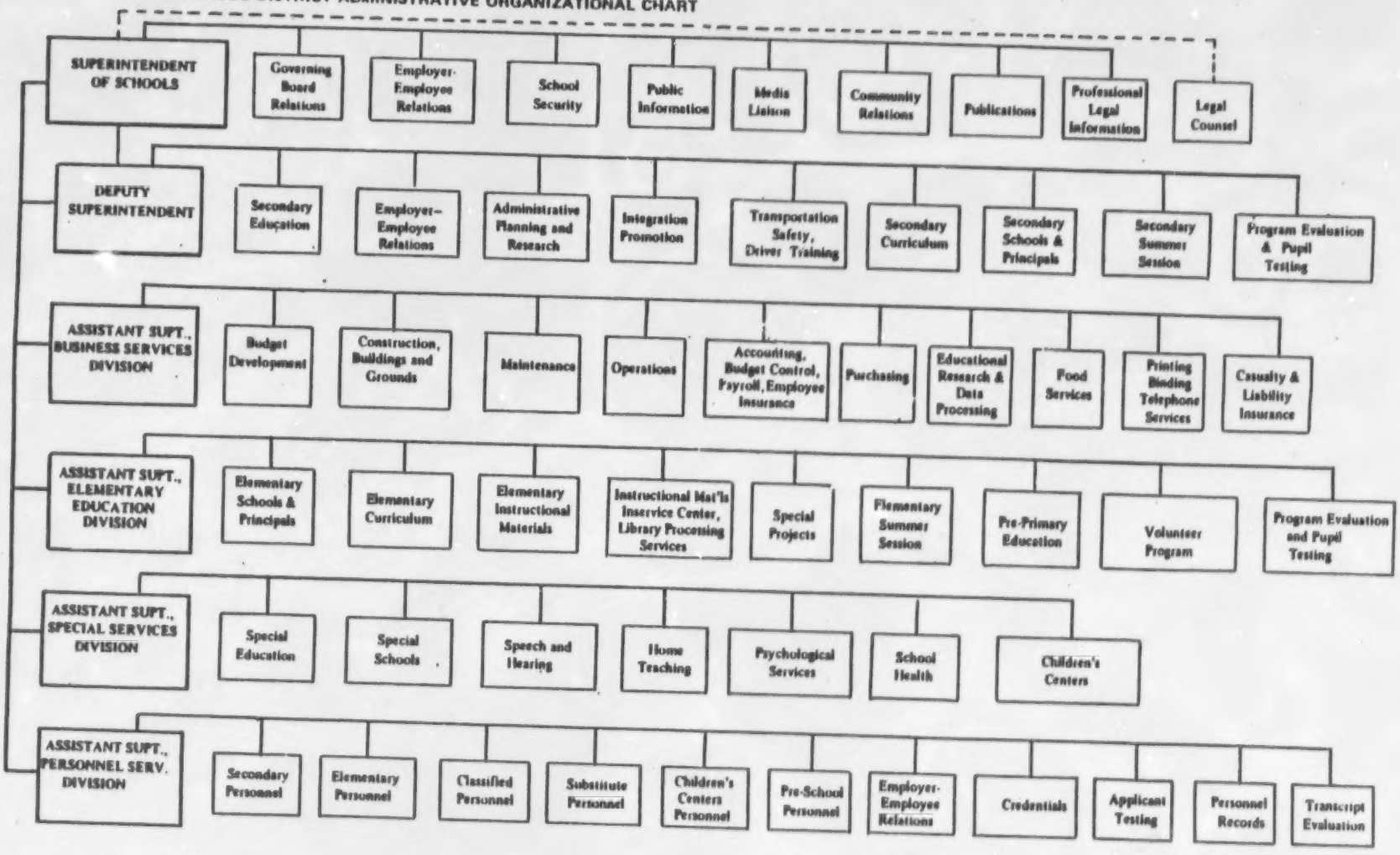
(Special Projects)

1. A-127D, Part 1
2. A-127D, Part 2
3. A-127D, Part 3
4. A-127ES
5. A-127ES-U
6. A-127 Sec
7. A-127 Waiver Request
8. Compliance, School Plan
9. Addenda, School Plan
10. Critique, School Plan
11. Bilingual Compliance School Plan
12. Bilingual Quality Critique of School Plan
13. Bilingual Addenda Req. School Plan
14. Bilingual Home Language Survey
15. Bilingual Observation Assessment Instrument
16. Form R-30
17. Form R-30D/C
18. Compliance, District
19. Compliance, School
20. Compliance, AB2284
21. Compliance, Preschool
22. Quality Review
23. Quality Review, LES/NES, AB2284 (2 sections)
24. E-127P, Phase I
25. E-127P, Phase 2
26. E-127P,AB2284
27. E-127P,Preschool
28. Revision Forms, A-127D
29. Comparability Report, Title I
30. Comparability Report, SB 90 EIA

*Quality Review and Compliance reports are submitted by state personnel.

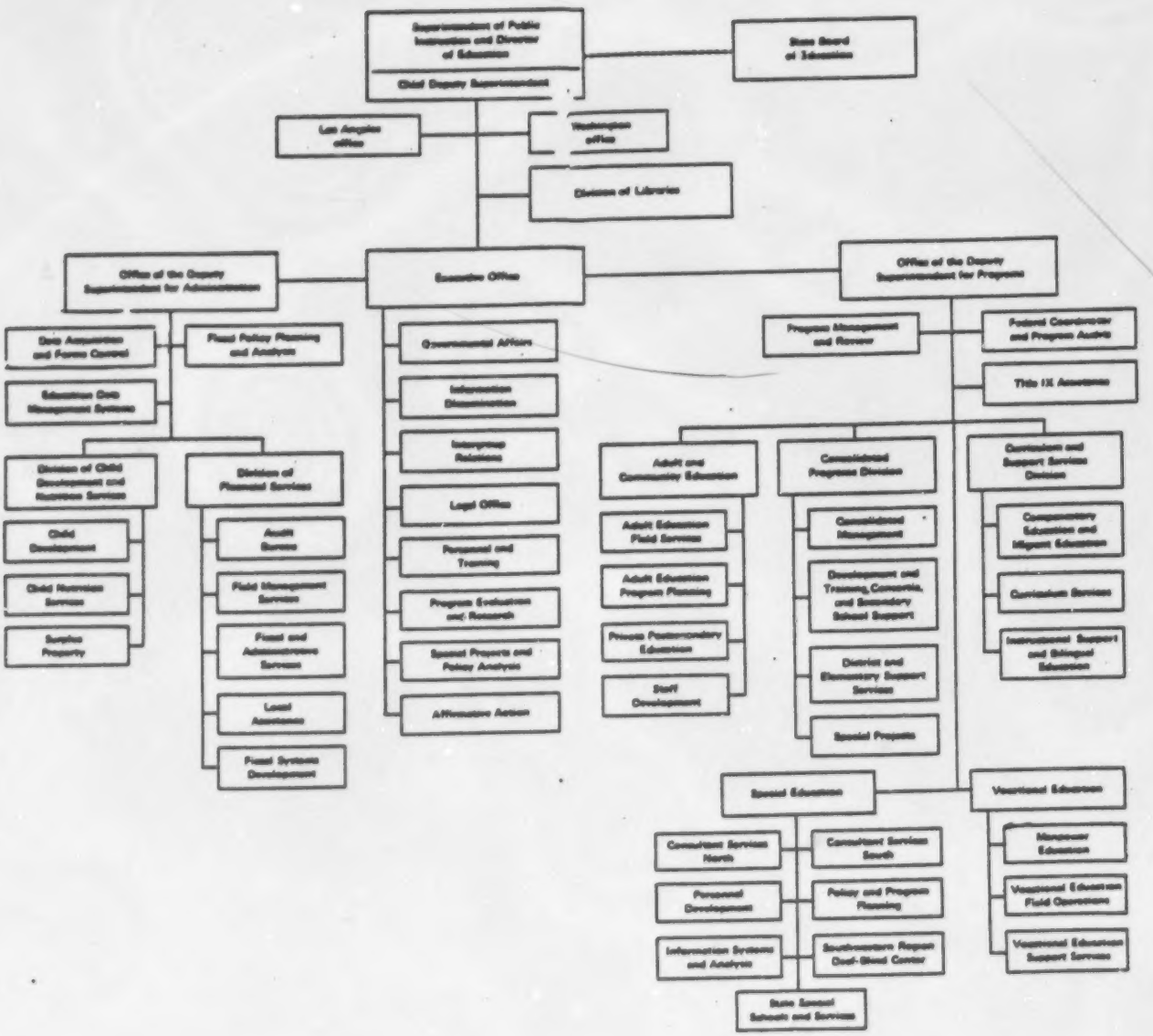
APPENDIX G

UNIFIED SCHOOL DISTRICT ADMINISTRATIVE ORGANIZATIONAL CHART



APPENDIX H

CALIFORNIA STATE DEPARTMENT OF EDUCATION ORGANIZATION CHART



APPENDIX I-1

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part I: Reporting by: Special Projects Dept. Reports, Associated Programs and Funding Source(s)

Title	due date	Programs: ESEA TI	ESEA TIVC	Indian	Bilingual	SIP	DEMO	Voc Ed /ROP	CETA	How Funded: State	Federal	Both
Annual Reports												
Regional Occupational Center/Program Course Verification (VE-78)	1/1							X			X	
ESEA, Title IV-C Exemplary/Incentive Projects: Progress Report	2/1		X								X	
Application and Guidelines for Funding, ESEA, Title IV-C (development/innovative, adoption, continuation, and exemplary/ incentive projects)	2/2		X								X	
Bilingual Teacher Corps Expenditure Report	2/15				X						X	
Student Enrollment Report (BTTC-4)	4/15				X						X	
Enrollment and Staff Report: Language Census Data (R-30)	4/30				X							
Combined Application for VEA Funds, 1980-81 Subparts 2, 3, 4, 5	5/1							X			X	
Demonstration Programs in Reading and Mathematics: Preliminary Fiscal Report	5/31						X			X	X	
Consolidated Application for Funds for Education Programs (A-127D)	6/1	X	X		XX	X						X
Demonstration Programs Evaluation Report	6/15						X					X
Application for Continuation Demonstration Program in Reading and Mathematics	6/30						X					X
Enrollments in Vocational Education (VEA48)	6/30							X			X	
Number of Personnel in Vocational Education	6/30							X			X	
Report of the Revenues Earned by Regional Occupational Centers and Programs(VE73)	6/30							X				

APPENDIX I-1 (continued)

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part I: Reporting by: Special Projects Dept. Reports, Associated Programs, and Funding Source(s)	due date	Programs: ESEA T1	ESEA TIVC	Indian	Bilingual	SIP	DEMO	Voc Ed/ROP	CETA	How Funded: State	Federal	Both
Annual Reports												
Test Results Reporting Form for Federal and State Compensatory Programs, 1979-80	7/15	X	X	X	X	X	X					X
Claim for Funds (VEA3,3VEA-3,4VEA-3,5VEA-3 VEA-4 and VEA-5)	10/1						X					
School Plan for Consolidated Programs, 1980-81 (Forms 4-001 through 4-003)	10/1	X	X	X	X	X	X					X
Student Enrollment Data (BTTC-4)	10/30				X						X	
Program Self-Assessment Questionnaire(VE56)	11/15						X					
Quarterly Reports												
Claim for Reimbursement for Projects (CETA-VE-10)									X			
Quarterly Progress Report(CETA-VE-11)									X			
As Required Reports												
As required reports on state calendar are in excess of twenty-two special project reports including District Master Plan for School Improvement which is worked out through each participating school and ordinarily submitted annually; and School Plan for Consolidated Programs												
Comprehensive Reports(some listed earlier)												
A-127D; A-127ES;A-127ES-U;A-127Sec; and A-127 Waiver Report (All of these are part of the Consolidated Application.)												
Compliance Reports by School District and School, Preschool, AB2284												
School Plans												
Comparability Reports Title I,SB90,EIA along with other shorter reports												

APPENDIX I-2

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 2: Reporting by: Deputy Superintendent's Offices

Report Titles Listed by Due Date and Submitting Department

Title	due date	Depts. schlage parntg	Mentally gifted	Driver Trng	Transport Safety	Secondary/Elo Ed	Preprimary Eval & Testing	Adult education
Annual Reports								
Annual Report of Child Development and State Preschool Programs	1/15						X	
Guidelines for the Submission of New Proposals for Adult Basic Education Experimental Demonstration or Teacher Training Projects	3/7							X
Physical Performance Test Report	5/1					X		
Application for Approval of Adult Basic Education Program	5/10							X
Participant Progress and Separation Data, by Instructional Level (ABE-T2)	7/3							X
Summary, District Adult Basic Education Program Impact Data	7/3							X
Narrative Report	7/15							X
Final Cumulative Enrollment Report	7/17							X
Report of Replaced Driver Training Vehicles or Simulators Used Exclusively for Driver Training	8/1			X				
Annual Report of Pupil Transportation Expense (J-141)	9/1				X			
Updated Information for the Adult Education Directory	10/1							X

APPENDIX I-2 (continued)

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part II: Reporting by: Deputy Superintendent's Offices

Report Titles Listed by Due Date and Submitting Department

Title	due date	Depts. schlage parntg	Mentally gifted	Driver Trng	Transport Safety	Secondary/EleEd	Prgrm Eval & Testing	Adult Education
Year-End Report on Child Care: School-Age Parenting Agency Addendum	11/16	X						
Monthly Reports								X
School-Age Parenting and Infant Development Program Report of Attendance, Income, and Expenditures (CD-6507)		X						
Plus numerous reports due on an as requested basis								

APPENDIX I-3

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 3: Reporting by: Elementary Education Division, Special Projects Department

Report Titles Listed by Submitting Subunit of Special Projects Dept.	Subunits							
Title	Central Unit	Indian Ed	Bilingual	SIP	Voc Ed	CETA	Eval & Testg
Annual Reports							
Regional Occupational Center/Program Course Verification (VE-78)					X		
ESEA, Title IV-C Exemplary/Incentive Projects: Progress Report	X						
Application and Guidelines for Funding, ESEA, Title IV-C (development/innovative, adoption, continuation, and exemplary/ incentive projects)	X						
Bilingual Teacher Corps Expenditure Report			X				
Student Enrollment Report (BTTC-4) (or possibly, data processing)			X				
Enrollment and Staff Report: Language Census Data (R-30)			X				
Combined Application for VEA Funds, 1980-1 Subparts 2, 3, 4, 5					X		
Demonstration Programs in Reading and Mathematics: Preliminary Fiscal Report	?						
Consolidated Application for Funds for Education Programs (A-127D)	X						
Demonstration Programs Evaluation Report							X
Application for Continuation Demonstration Program in Reading and Mathematics	X						
Enrollments in Vocational Education VEA48				X			
Report of the Revenues Earned by Regional Occupational Centers and Programs VE73 (might be done by business division?)				?			

*Note: only includes a portion of reports for specially funded programs under special projects; many reports for special projects are written by other departments

APPENDIX I-3 (Continued)

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 3: Reporting by: Elementary Education Division, Special Projects Department

Report Titles Listed by Submitting Subunit of Special Projects Dept.	Subunits: Central Unit	Indian Ed	Bilingual	SIP	Voc Ed	CETA	Eval & Tests
Title							
Annual Reports							
Test Results Reporting Form for Federal and State Compensatory Programs, 1979-80 (together with testing unit in Secondary Education Division)							X
Claim for Funds (VEA3, 3VEA-3, 4VEA-3, 5VEA-3, VEA-4 and VEA-5)					X		
School Plan for Consolidated Programs, 1980-81 (Forms 4-001 through 4-003) (part of reports written at school site level)	X						
			X				
Program Self-Assessment Questionnaire (VE56)					X		
Quarterly Reports							
Claim for Reimbursement for Projects (CETA-VE-10)						X	
Quarterly Progress Report (CETA-VE-11)						X	
Plus numerous reports due on an as requested basis							

APPENDIX I-4

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 4: Reporting by: Special Services Division

Report Titles Listed by Due Date and Submitting Department*

Title	due date	Depts. health	child ctrs	Handicapped
Enrollment and Staff Report: Special Education	1/11			X
Report of Programs Operating Under the Master Plan for Special Education (Interim Report)				X
Applications for Setaside Funding for Unserved or Inadequately Served	3/15			X
Applications for State Setaside Funds for Individuals with Exceptional Needs Inadequately Served in Vocational Education	3/15			X
Application for Authorization to Conduct Classes for Multihandicapped Minors 3 Years Through 21 Years of Age (SE-54)	4/28			X
Child Care Program Application (CD-303)	6/5		X	
Annual School District and Private School Report of Screening Examinations and Waivers and Invoice: Child Health and Disability Prevention Program	6/15	X		
Annual Report of Hearing Testing (PM-100)	6/30	X		
Fiscal Report for Capital Outlay Funds (FY79-80)	7/15		X	
Report of Programs Operating Under Master Plan (F-3)	7/15			X
Annual Responsible Local Agency Directors Report	8/15			X
Special Materials and Equipment Report	8/15			X
Preschool Incentive Grant Application	9/29		X	
School Immunization Survey	10/12			X
Child Care Services Provided to Children: Title XX Annual and Quarterly Report	10/31		X	

*While the Special Services Division contains four departments to serve the needs of Special Education, it was not possible to determine which department would make out some of the reports. (The four units are Learning Handicapped, Communicatively Handicapped, Physically Handicapped, and Severely Handicapped.) They are therefore grouped under Handicapped.

APPENDIX A-4 (continued)

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 4: Reporting by: Special Services Division

Report Titles Listed by Due Date and Submitting Department

Title	due date	Dept.: health	child ctrs	Handicapped
Annual Registry Update (DBC-4)	12/1			X
Monthly Reports				
Declaration of In-Kind Contributions for Campus Children's Centers (CD-7414)			X	
Fiscal Report for Child Development Programs			?	
Child Care Services Provided to Children: Title XX Quarterly and Annual Report (CD-8408)			X	
Fiscal Report for Child Development Programs Serving Nonsubsidized Children			?	
Plus numerous reports due on an as requested basis				

APPENDIX T-5

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 5: Reporting by: Business Division

Report Titles Listed by Due Date and Submitting Department

Title	due date	Dept. Data Processg	Const/Bldgs	Acctg/general	food services
First Period Report of Attendance for High School Students Residing in the District (J-19P1)	1/11	X			
First Period Report of Attendance for High School Students Residing Outside the Reporting District If Tuition Is Charged (J-19-P1)	1/11	X			
First Period Report of Attendance for Kindergarten and Elementary Pupils Residing in the District (J-18-P1)	1/11	X			
First Period Report of Attendance for Kindergarten and Elementary Pupils Residing Outside the Reporting District If Tuition Is Charged	1/11	X			
School District Compliance Report	1/11	X			
First Period Report for Special Programs	1/11				
Supplement to Report for Special Programs	1/11	X			
AFDC Report (CARM-15)?	1/15	X			
County Indirect Cost Allocation Plan (J-88)	3/15			X	
County Restricted Indirect Cost Allocation Plan	3/15			X	
Second Principal 1979-80 Revenue Limit Form and Schedules for School Districts	4/4			X	
California Assessment Program: Grade 6	4/29	X			
Report of Regular Day Classes and Enrollment for Kindergarten and Elementary Grades (J-7)	5/5	X			
School District Compliance Report	5/5	X			
Second Period Report for Special Programs (J-22)	5/5	X			

APPENDIX I-5 (continued)

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 5: Reporting by: Business Division

Report Titles Listed by Due Date and Submitting Department

Title	due date	Dept. Data Processg	Const/Bldgs	Acctg/general	food services
Second Period Report of Attendance for High School Students Residing in the District (J-19)	5/5	X			
Second Period Report of Attendance for High School Students Residing Outside the Reporting District if Tuition is Charged (J-19-P2)	5/5	X			
Second Period Report of Attendance for Kindergarten and Elementary Pupils Residing in the District (J-18-P2)	5/5	X			
Supplement to Report for Special Programs (J-22S)	5/5	X			
California Assessment Program: Grade 3	5/18	X			
State Meal Program Claim for Reimbursement				X	
Annual Participation Statement: Child Nutrition Programs (CNSB-71-1)	7/1				X
General Statement of Assurances (2-001)	7/1			X	
Adjustment to Report of Participation (CNSB-73-1)	7/15			X	
Annual Report for Special Programs (J-22-A)	7/15	X			
Annual Report of Attendance for High School Students Residing in the District (J-19-A)	7/15	X			
Annual Report of Attendance for Kindergarten and Elementary Pupils Residing in the District (J-18-A)	7/15	X			
Claim for Reimbursement: State Meal Program	7/15				X

APPENDIX I-5 (continued)

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 5: Reporting by: Business Division

Report Titles Listed by Due Date and Submitting Department

Title	due date	Dept. Data process'g	Const/Bldgs	Acctg/general	food services
Instructional Television Programs Cost Data Report (J-12)	7/15			X	
Master Plan Cost Data Report (Form F-6)	7/15			X	
Supplement to Annual Report for Special Programs (J-22 S)	7/15			X	
Final Claim for Reimbursement (LLR-60)	8/15			X	
Form and Schedules for the Recomputation of 1979-80 Revenue Limits for School Districts	8/15			X	
Annual Report of Pupil Transportation Expense	9/1			X	
Report of "Miscellaneous" Funds	9/1			X	
Supplemental Annual Financial Report (J-41-A)	9/1			X	
Annual Financial and Budget Report (J-41)	9/15			X	
Form and Schedules for the Computation of 1980-81 Revenue Limit for School Districts	9/15			X	
Entry Level Test (Pupil Information Section)	10/1	X			
Final Expenditure and Performance Report for PL 94-142	10/1			X	
State Meal Program Annual Participation Statemt (CNSD-73-8)	10/1				X
Certification of Continuance: Policy Statement for Free and Reduced Price Meal and Free Milk, 1979-80	10/15				X

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA, DEPARTMENT OF EDUCATION, 1980-81

Part 5: Reporting by: Business Division

Report Titles Listed by Due Date and Submitting Department

Title	due date	Dept. Data Process	Const/Bldgs	Accts/general food services	
Private School Affidavit (R-4)	10/15			X	
"Information Day"-California Basic Educational Data System	10/22	X			
Final Financial Report: Demonstration Programs	10/30			X	
Comparability Report	11/10			X	
Report of Assessed Valuations of School Districts	11/15			X	
Report of Tax Rates of School Districts(J-29-C)	"			X	
Number of Participants and Number of Daytime and Evening Classes, by Type of Location(ABE-T3)	11/27	X			
Summary: Number of Participants in Adult Basic Education Classes, by Race, Selected Ethnic Groups, Age, and Sex (ABE-T1)	11/27	X			
Distribution of AFDC Children by School District	12/1	X			
Survey of Basic Skills: Grade 12 (Student Information Section)	12/11	X			
Quarterly Reports					
Program Financial Report				X	
Plus numerous reports due on an as requested basis					

APPENDIX I-6

REQUIRED REPORTS: SCHOOL DISTRICT TO STATE OF CALIFORNIA DEPARTMENT OF EDUCATION, 1980-81

Part 6: Reporting by: Personnel Division

Report Titles Listed by Due Date

Title	due date*
Annual Reports	
Affirmative Action Affirmation of Compliance	May 15
Number of Personnel in Vocational Education	June 30
School District Employee Ratio Report(R-2)	Nov 15
Number of Adult Basic Education Paid Personnel by Location and Type of Employment and by Training (ABE-T3)	Nov 21
Bilingual Teacher Waiver	Dec 1
Plus reports due on an as requested basis	

*This list of reports taken from the State of California Department of Education Report Calendar does not include other state agencies which probably constitute the bulk of this division's reporting links.

APPENDIX J-1

REQUIRED REPORTS: SCHOOL DISTRICT TO FEDERAL DEPARTMENT OF EDUCATION
July 1980 - December 1980

Part 1: Reporting by: Special Projects Department

Report Titles and Associated Programs	Programs							
Title	ESEA T I	ESEA TIVC	Indian Ed	Bilingual	Dome	Voc Ed	CETA	
Development of Competency Measures for Vocational Skill Areas(OE-755)						X		
Districtwide Advisory Committee Final Report	X			X				
Application for Federal Assistance: Career Education Incentive Act (OE-692)						X		
Application for Migrant Education Program: ESEA, Title I (OE-362)	X							
ESEA, Title VII Basic Program Profile (OE-770)				X				
Evaluation of the Classroom Instruction Component of ESEA, Title VII Bilingual Education Program				X				
Financial Status and Performance Report for Migrant Education Program: ESEA, Title I (OE-362)	X							
Nationwide Study of the Distribution, Utilization and Impact of Research and Development Products in Vocational Education (OE-700)						X		
Teachers' Language Skills Survey, 1980-81					X			
Indian Student Enrollment Certification: LEA			X					
Quarterly Program Progress Report: EEOP (OE-257)	?							
Needs Assessment Survey for Handicapped Populations in Vocational Education						X		
Right to Read Financial Status and Performance Report (OE-361)	?							

APPENDIX J-2

REQUIRED REPORTS: SCHOOL DISTRICT TO FEDERAL DEPT OF EDUCATION.
July 1980 - December 1980

Part 2: Reporting by: Deputy Superintendent's Offices

Reports Listed by Due Date and Submitting Department

Title	due date	Dept. schlage parntg	Mentally gifted	Driver Trng	Transport Safety	Secondary/Elg Ed	Prprimary Eval & Testing	Adult Education
Career Information Systems in Secondary Schools: A Comparative Assessment of Alternative Types	Oct					X		
Financial Status and Performance Report for Adult Basic Education Programs for Indochinese Refugees (OE-575-1)	Oct							X
Management Evaluation Review for Quality Adult Education Programs (OE-750-1 through5)	Oct							X

APPENDIX J-3

REQUIRED REPORTS: SCHOOL DISTRICT TO U.S. DEPARTMENT OF EDUCATION
July 1980 - December 1980

Part 3: Reporting by: Special Projects Department

Report Titles Listed by Due Date and Submitting Subunit Title	due date	Subunit: Central	Indian ed	Bilingual	SIP	Voc Ed	CETA	Eval&Testing
Federal Reports:Annual Reports,								
Development of Competency Measures for Vocational Skill Areas (OE-755)	Sept					X		
Districtwide Advisory Committee Final Report	Sept	X				X		
Application for Federal Assistance: Career Education Incentive Act (OE-692)	Oct					X		
Application for Migrant Education Program: ESEA, Title I (OE-362)	Oct	X						
Financial Status and Performance Report for Migrant Education Program:ESEA,TitleI	Oct	X						
Nationwide Study of the Distribution, Utilization, and Impact of Research and Development Products in Vocational Education	Oct					X		
Needs Assessment Survey for Handicapped Populations in Vocational Education	Oct					X		
Teachers' Language Skills Survey, 1980-81	Oct				X			
Indian Student Enrollment Certification: LEA (OE-506)	Nov		X					
Quarterly Program Progress Report:EEOP (OE-361)	Dec	?						
Right to Read Financial Status and Performance Report (OE-361)		?						
ESEA, Title VII Basic Program Profile (OE-770)					X			
Evaluation of the Classroom Instruction Component of ESEA,Title VII Bilingual Education Program					X			

APPENDIX J-4

REQUIRED REPORTS: SCHOOL DISTRICT TO FEDERAL DEPARTMENT OF EDUCATION
July 1980 - December 1980

Part 4: Reporting by: Special Services Division

Report Titles Listed by Due Date and Submitting Department

Title	due date	Dept. health child ctrs	Handicapped
Program Administrative Review System for Handicapped Programs (OE-9066)	Sept		X
Evaluation of School Health Education Programs	Oct		
Handicapped Children Receiving Special Education and Related Services (OE-9058)	Nov		X

APPENDIX J-5

REQUIRED REPORTS: SCHOOL DISTRICT TO FEDERAL DEPARTMENT OF EDUCATION
July 1980 to December 1980

Part 5: Reporting by: Business Division

Report Titles Listed by Due Date and Submitting Department	Due date	Dept.: Data Processg	Acctg/general	food services
EEOP Instructions for Financial Status Report and Performance Report (OE-116-2-1)	Sept		X	
Financial Status and Performance Report: Part B of Education for All Handicapped Children Act (OE-9039)	Sept		X	
A National Evaluation of School Nutrition Program Survey of Food Program Administrators Survey of Students Household Survey of Parents Longitudinal Survey of Students(FNS-1106)	Sept			X
Survey of Private Elementary and Secondary Schools	Oct		X	

APPENDIX J-6

REQUIRED REPORTS: SCHOOL DISTRICT TO FEDERAL DEPARTMENT OF EDUCATION
July 1980 to December 1980

Part 6: Reporting by: Personnel Division

Report Titles Listed by Due Date
and Submitting Department

State Calendar listed no reports required by U.S. Department of Education which would be prepared by a school district personnel department.

APPENDIX K-1

District Administrators and Funding Sources*
1980-81

	Funding Source	
	Mainline	Special
Superintendent and staff	7	
Director	6	1
Supervisor	5½	4
Consultants	16½	12
Coordinator	1	
Total	36	17

*This does not include onsite school administrators.

APPENDIX K-2

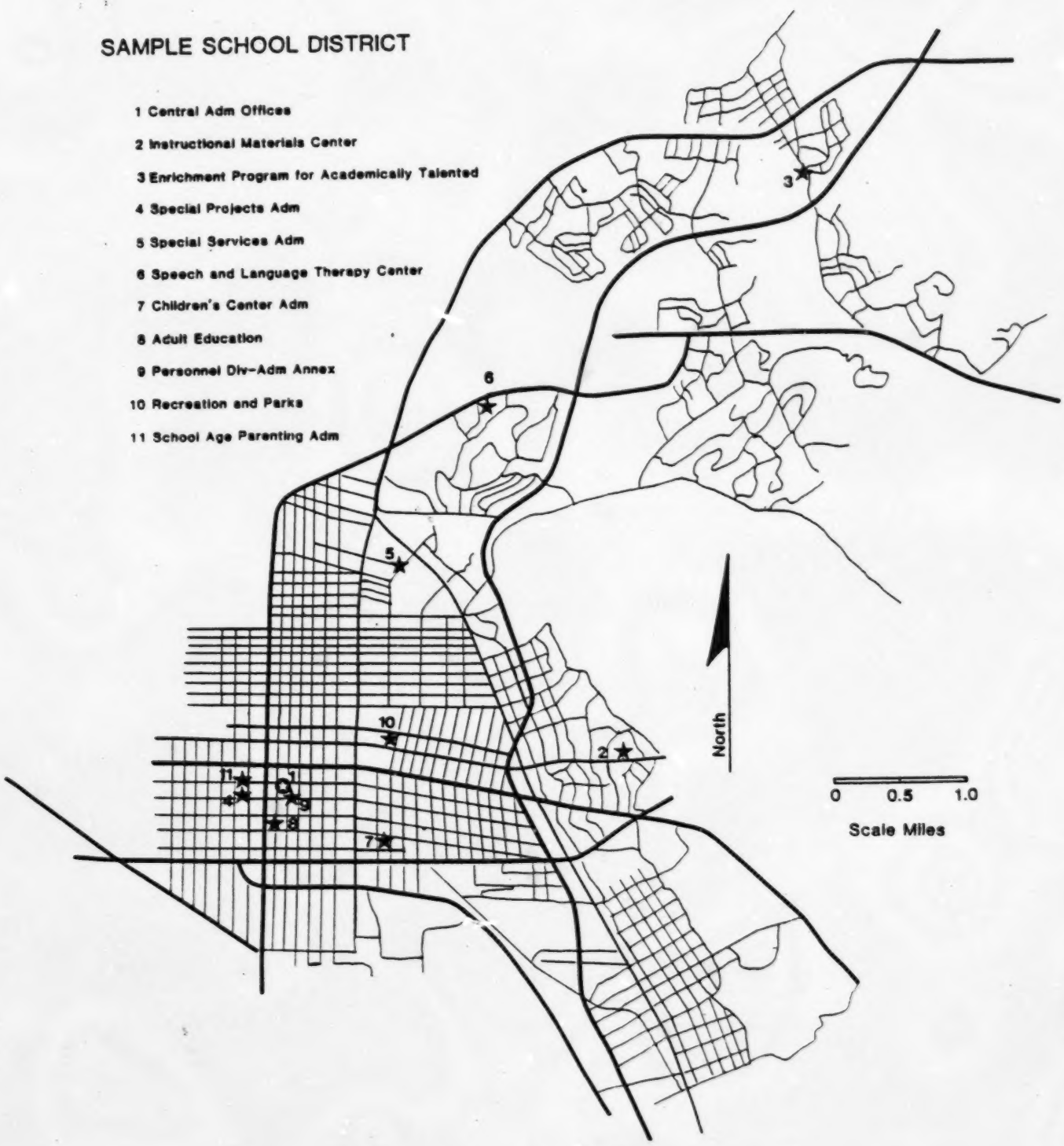
SCHOOL DISTRICT ADMINISTRATIVE PERSONNEL, 1980-81*

Superintendent	1	Supervisor Compensatory Education	3 (funded)
Deputy Superintendent	1	Guidance Consultants	15
Assistant Superintendents	3	Other Consultants	1 1/2
Administrative Assistant	1	Funded Consultants	12 (funded)
Business Assistant	1	Coordinator of Research	1
Personnel Director	1		
Director of Adm. Serv. & Research	1		
Director of Elementary Instruction	1		
Director of Research and Data Processing	1		
Director of Art and AV	1		
Supervisor Safety and Transportation	1		
Supervisor of Music	1/2		
Supervisor of Early Childhood Education and Preschool	1 (funded)**		
Supervisor Elementary Education	1		
Supervisor Special Education	1		
Supervisor of Exceptional Children	1		
Director of Special Projects	1 (funded)		
Director of Special Projects-fiscal	1		
Supervisor Special Projects and Counseling	1		

*does not include onsite school administrative personnel

** funded through categorical programs

APPENDIX L


SAMPLE SCHOOL DISTRICT
1 Central Adm Offices
2 Instructional Materials Center
3 Enrichment Program for Academically Talented
4 Special Projects Adm
5 Special Services Adm
6 Speech and Language Therapy Center
7 Children's Center Adm
8 Adult Education
9 Personnel Div-Adm Annex
10 Recreation and Parks
11 School Age Parenting Adm
North
0 0.5 1.0
Scale Miles